

WOODBURN FIRE DISTRICT BUDGET FY 2026

ADOPTED



Woodburn Fire District
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Budget Message

The Woodburn Fire District Administration is presenting a balanced budget for the funding of district operations for FY 2025-2026.

The budget reflects our ongoing commitment to meeting the priorities that are essential to our mission: supporting our firefighters, ensuring operational readiness, and maintaining our facilities, equipment, and apparatus.

Through these investments, we are better positioned to continue delivering the high-quality service our communities rely on. This budget will help us meet both the immediate and long-term needs of the district, enabling us to protect and serve our communities with excellence.

Primary Operating Budget / General Fund

For FY 25-26, the Marion County Tax Assessor's Office is estimating a 7.39% change in tax revenue from the previous year representing an additional \$498,276.94.

Historical data shows that over the past two fiscal years an adjustment has been made by the Assessor's office in October. Notifications show adjusted property assessed values and imposed taxes above what was initially estimated in February.

In May of 2024, voters approved the renewal of the district's local option levy in the amount of 0.35 on every \$1,000 of assessed property value. The local option levy represents approximately 9.04% of the projected tax revenue for the fiscal year 2026 general fund budget.

The levy measure passed with an 82% approval rate. This unprecedented rate can be directly attributed to two things; 1) the caring and compassionate service the community receives from the career and volunteer staff on every call and 2) an informative campaign that educated the voters on the renewal and the differences between bond and levy funding.

Reserve Fund Transfers

The district has four (4) reserve funds; the Apparatus Reserve Fund (22), Antique Reserve Fund (23), the PERS Reserve Fund (24), and the newly established Personnel Reserve Fund (26).

Over the last several years, the communities within the fire district's boundaries have been experiencing unprecedented growth. In September of 2021, the decision was made by the budget committee and board of directors to move forward with the hiring of four (4) additional firefighters. The Apparatus and PERS Reserve funds were expended in fiscal years 2024 and 2025 as bridge funding to support the hiring of the additional members while the district waited additional revenue from development. Those two funds are now depleted but are being presented as historical data within the budget, to meet compliance with Oregon budget laws.

The district plans to maintain the Apparatus reserve fund in the preceding fiscal years to address the long-term replacement needs of the fire equipment ensuring that the district remains fully equipped and emergency response ready without facing sudden financial pressures in the future. While no funding will be allocated to this fund in the fiscal year 2026 budget, we will be evaluating future budgetary allocations to prioritize reestablishing fund dollars. As the fund rebuilds, it will help provide the necessary resources to replace apparatus and equipment.

The Antique Reserve Fund receives revenues through unspecified donations. Monies in this fund are used for the restoration and maintenance of the district's two antique fire engines.

The Personnel Reserve Fund is being established in fiscal year 2026. The premise of the fund is to begin saving for future personnel positions or to help maintain current staffing including SAFER positions.

Special Funds – Urban Renewal (21)

The urban renewal agency is funded through the division of tax revenue split by the local government agencies that levy taxes. The split is recalculated each year based on value growth within the plan area since the plan was adopted. The tax splitting doesn't change the tax rate or cause much change in the overall amount of the tax billed, but it does reduce the amount that gets distributed to local governments like the fire district.

In 2015, the district received a grant from the City of Woodburn's Urban Renewal Agency. Under ORS 457, urban renewal agencies were established for the purposes of planning for the improvement of a city. The balance of this grant was spent during fiscal year 2024. The Urban Renewal Fund has been included in the fiscal year 2026 budget, as historical data to meet compliance with Oregon budget laws.

Program Funds

The Wildland Program Fund (25) was established as part of the fiscal year 2025 budget. Reimbursements received through conflagration deployments are applied back into the general fund by board approved budget adjustment resolutions. The portion of the reimbursements received for apparatus rentals is divided 70/30 between the Wildland Program Fund and the General Fund. Revenues from this account are directly related to revenues received from the prior year's deployments. The expenses associated with this fund are used for training, supplies, future apparatus, and any expenses related to the wildland program.

The CPR program fund (27) is being established in fiscal year 2026. It is the goal of the district that the CPR program be neutral. The purpose of the fund is to track the program's revenue and expenses outside of the general fund.

Grant Funds Safer (31)

In 2024, the district was awarded a three-year \$4,646,088 Staffing for Adequate Fire and Emergency Response grant (SAFER) which allowed for the hiring of an additional eight firefighters. The new hires, who officially joined the team on February 26, 2025, will help ensure that WFD can better meet the needs of the community by improving response times and enhancing the district's ability to handle the growing call volume.

The SAFER grant, funded by the Federal Emergency Management Agency (FEMA), is specifically designed to help fire departments maintain and improve staffing levels to ensure that fire and emergency services are adequately staffed. The additional firefighters brought the total line staff membership up to 24, allowing, for the first time in the district's history, two fully staffed engine companies. The companies will respond from district headquarters at Station 21 and from Station 22 on James Street, which directly enhances the district's ability to respond quickly and efficiently to emergencies.

We are incredibly grateful for the SAFER grant and the opportunity it provides to better serve our community. These additional personnel will not only reduce response times but also allow us to provide a higher level of service for our citizens. Our mission has always been to protect the lives and property of our residents, and this funding helps us achieve that goal more effectively.

With the increased staffing, WFD will be able to improve coverage and increase the district's readiness to respond to a wide variety of emergencies, from fires and medical calls to rescue operations. The SAFER grant aligns with the fire district's commitment to public safety and enhancing the resources needed to provide the best possible service.

The grant period will go through February of 2028. The district will be assessing the financial capabilities of assuming the payroll for these members. The financial review will look at a variety of funding sources such as, grant opportunities, district assessed tax growth, and if necessary increases in to the local option level.

Securing additional funding in order to maintain staffing of the two companies is the administration's highest priority.

Bond Project Funds (41 & 42)

As a result of voter approval, a \$12.7 million general obligation bond was passed in 2021. The fire district administration team has developed a bond expenditure plan which includes the purchase of emergency response equipment, (8) new pieces of fire apparatus, the partial remodel of Station 21, and the construction of new Station 23 near Gervais. Funds 41 and 42 are specifically used to track the expenses associated with the sale of the 2022 and 2024 bond funds and the expenses associated with the projects.

To date seven out of eight new fire apparatus have been purchased. The district has reserved bond funds to build the eighth piece of apparatus which will be a second type 1 engine. This engine is expected to be built in 2026. Once received, this will complete all the budgeted apparatus purchases.

In March of 2025, the remodel at Station 21 was completed. The project included remodeling the firefighter's offices, relocating the district's fitness center into the shop building, turning the existing fitness center into personal protective equipment storage (PPE), allowing PPE to be removed off the apparatus bay floor and away from toxic carcinogens, creating a uniform storage, updating the lobby and the training rooms, including updating the district AV system, and expanding the kitchen to accommodate future growth.

In fiscal year 2024, the district received a grant from the Woodburn Arts & Murals committee in the amount of \$60,000. The monies were designated to be put towards the firefighter tribute plaza which is located in front of Station 21 and includes a water feature and flame sculpture.

The construction of Gervais Station 23 was kicked off in September of 2024. This station will reestablish a fire presence in the Gervais community and will fulfill a promise made to the district residents to help better serve the Gervais community and the rapidly growing areas of south and west Woodburn. The \$7,100,000 project is expected to be complete in the Fall of 2025.

Once the initial bond projects are complete, any remaining bond funds will be used for improvements to Station 22.

Bond Expenditure Plan (40)

Bonded Debt (40) is debt associated with the selling of voter approved bond funds through long-term loans/debt services.

As of June 2025, the remaining debt owed on the sale of the 2022 bonded debt is \$8,706,300. Bond payments due in fiscal year 2026 equal \$400,915; \$210,915 in interest payments and \$170,000 in principle. The debt is scheduled to be paid in full in 2041.

As of June 2025, the remaining debt owed on the sale of the 2024 bonded debt is \$9,988,500. Bond payments due in fiscal year 2026 equal \$339,825; \$294,825 in interest payments and \$45,000 in principle. The debt is scheduled to be paid in full in 2044.

Fiscal year 2026 budget will allow the levying of \$746,060 which when applying at 96% collection rate is anticipated to be sufficient for making the principal and interest payments on both the 2022 & 2024 bonded debt.

Unappropriated Ending Fund Balances

The proposed budget includes unappropriated ending fund balances.

Listed below are the unappropriated balances for each fund:

Fund 10, General Fund: \$2,714,084

The unappropriated ending fund balances become the cash carry forward for the succeeding fiscal year and ensures continuity of district operations during the annual tax revenue collection period. Receipt of tax revenues historically begin mid-November. The unappropriated ending fund balance from fiscal year 2025 will become the cash carry forward for the fiscal year 2026 budget.

This ending fund balance, combined with historical increases in cash carry forward amounts, will meet the operating needs of the district for no less than four months, as required by the fire district's board of directors, until property tax revenue is received from the county.

Fiscal year 2026 actuals are estimated to result in a revenue overage slightly higher than estimated and actual expenses under the categories of personnel and materials & services are estimated to finish slightly lower than estimated. The slight underestimation of tax revenue and slight overestimation of annual operating expenses is an intentional fiscal practice that ensures that the district will have adequate resources to meet operating expenses. Historically, this fiscal practice has resulted in a significant increase in the estimated cash-carry forward for each year.

Fund 22, Apparatus Reserve Fund: \$0.00

Fund 23, Antique Reserve Fund: \$2,172

Fund 24, PERS Reserve Fund: \$0.00

Fund 25, Wildland Program Fund: \$0.00

Fund 26, Personnel Reserve Fund: \$25,000

Fund 27, CPR Program Fund: \$0.00

Fund 31, SAFER Grant Fund: \$0.00

Fund 40, Debt Service Fund: \$0.00

Fund 41, 2022 Bond Project Fund: \$0.00

Fund 42, 2024 Bond Project Fund: \$0.00

Emergency Response Operations & Staffing

The total number of emergency responses for WFD is increasing in direct proportion to the growing population. In 2024, emergency response totals were 3,724 which was a 4.6% increase from 2023.

In 2023 WFD had 1,767 overlapping emergency calls, which is a 70% increase over 2023. The number of overlapping calls has been increasing each year, and this trend is expected to continue as the population grows.

Fiscal Year 2026 Budget

On behalf of the Woodburn Fire District staff and administrative team, it is with great pleasure that we present a complete balanced budget. We would also like to thank the fire district's board of directors and budget committee members for their diligence in reviewing the fiscal year budget for 2026.

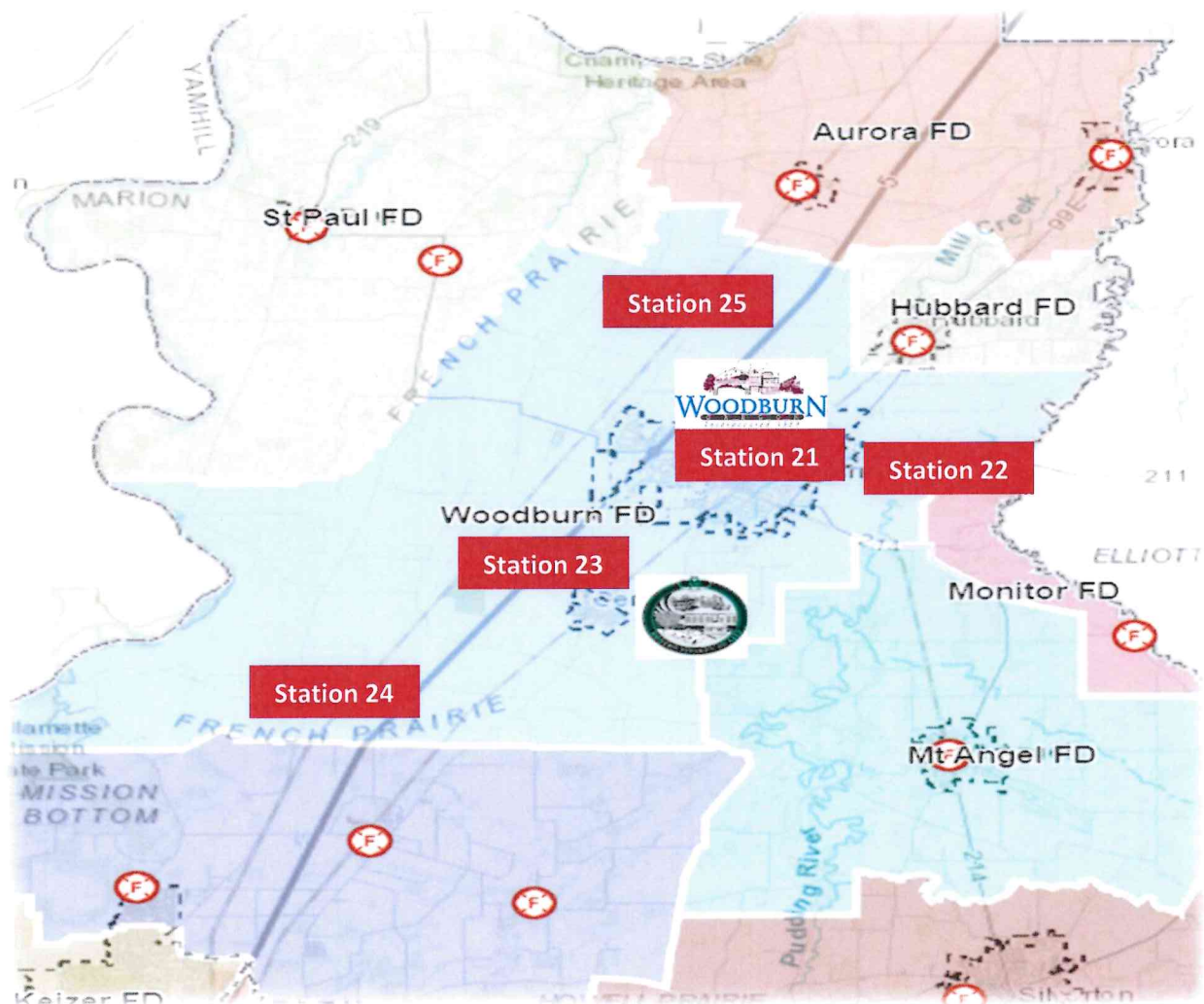
Jim Walker
WFD Fire Chief / Budget Officer

District Overview

On September 20, 1901, the city of Woodburn organized a city fire department that would later become the largest component of the Woodburn Fire District. In 1948, the Woodburn Rural Fire Protection District was formed as a separate entity. The separate city fire department and rural fire district evolved into a single fire district in the early 1980's. The Gervais fire department was dissolved in 1986 resulting in the annex of the city of Gervais into the Woodburn Fire District.

Considered a "special district" under Oregon Revised Statutes, the district is a separate municipal corporation governed by a five-member board of directors that has independent taxing authority apart from any other city or county entity.

The fire district includes the cities of Woodburn and Gervais, and the rural areas outside of the city limits, including the geographic areas north to Broadacres and south to Waconda, encompassing a total service area of 75 square miles with an estimated 40,000 residents.



The fire district currently consists of four stations: Station 21, which includes the administrative offices, and Station 22 are located in Woodburn, Station 24 is southwest of Gervais in Waconda, and Station 25 is on Butteville road west of Hubbard. A fifth station, Gervais Station 23, is currently underway with the main construction anticipated to begin in the Fall of 2025.



As an all-hazards fire district, Woodburn Fire provides services and programs tailored to meet the needs of the community. Those services include but are not limited to:

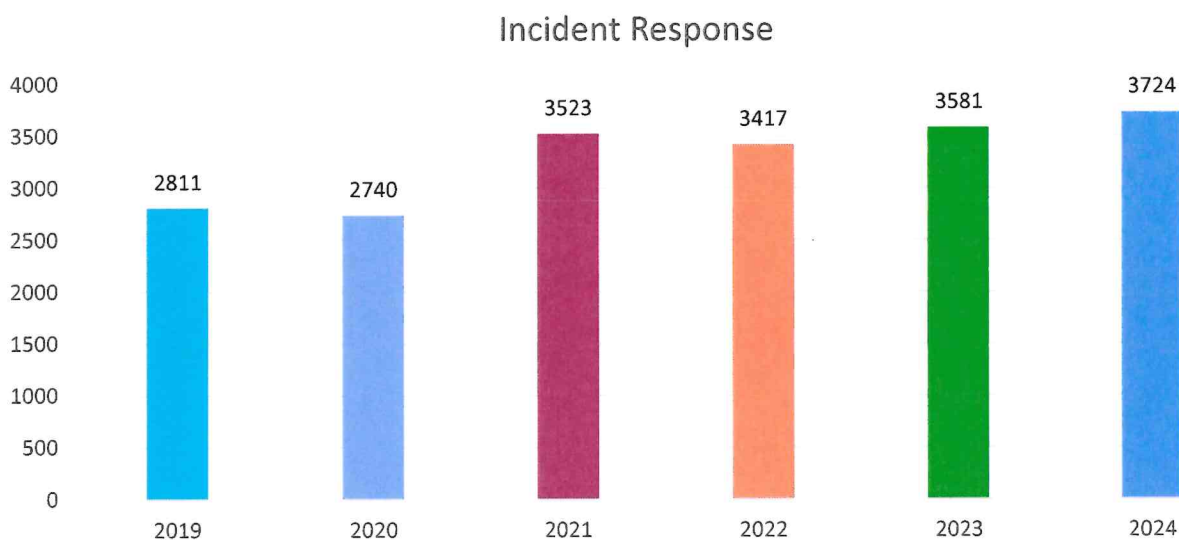
- Fire Suppression
- Advanced Life Support (ALS)
- Fire Prevention
- Plans Review & Inspections
- Public Education
- CPR Certification
- Public Assistance & Community Involvement

The district has the equivalent of 29.25 employees (FTE) and approximately 28 volunteer members. Considered a combination career/volunteer district, emergency response personnel consist of (24) career firefighters who operate two 24/7 advanced life support (ALS) engines. Volunteer firefighters supplement the emergency response of the career staff, provide support services, and assist with community outreach.

The (24) career members are assigned to either Station 21 or Station 22. Each shift consists of a (4) member crew including (1) company officer, (1) paramedic, and (2) engineers.

The primary goal of the district's administration is to prepare fiscally to assume the salaries and benefits of the eight firefighters hired in 2025 through SAFER grant funds.

There were 1,767 overlapping emergency calls in 2024, indicating those times when a WFD career staffed engine was engaged in a previous 9-1-1 call when a second or third emergency call was received. The increases in call volume and high occurrence of overlapping calls was the key factor in the district's application for the SAFER grant it was awarded in 2024. The primary goal of the district's administration team is to prepare fiscally to assume the salaries and benefits of the eight firefighters hired in 2025 by SAFER grant funds, allowing the two fully staffed engine companies to remain intact, which in turn, will help mitigate the increasing calls for emergency response.



The district's administrative team currently consists of (3.75) FTE including the fire chief, assistant chief, finance officer, and a part-time volunteer recruiter and trainer, and part-time CERT & CPR director. Additional administrative staff includes (1.50) fire & life safety members including: a (1) FTE fire marshal and a (0.5) FTE fire & life safety inspector. Prevention members provide plans review for the new development occurring in the fire district, operational permitting, and fire & life safety code enforcement inspections of the more than 1,000 inspectable occupancies within the fire district.

The district's student resident program provides a mentorship and intern-like opportunity which allows college students who are enrolled in fire suppression and paramedicine programs to help the district meet its mission to the community while gaining emergency response experience. The program currently allows up to (3) students to be housed at Station 24, however, once Station 23 in Gervais is complete the district will have the capacity for an additional (4) students.

Demographics

The Woodburn Fire District has a diverse service area with a large rural farming community that surrounds the suburban city of Woodburn that includes critical infrastructure with many sectors. Nestled in the north central part of the Willamette Valley, the district is located on the Interstate 5 (I-5) corridor between the two largest cities in Oregon - Portland and Salem. Both cities are economic hubs for the manufacture and distribution of goods via I-5 and four state highways that run through the district. The transportation sector also includes a regional Willamette Valley rail system and Union Pacific's main west coast rail line that transports natural resources, Bakken crude oil, manufactured goods, and Amtrak passengers through the entire length of the district. The district's critical infrastructure includes multiple city government buildings, water distribution and treatment facilities, (17) public and private schools and a regional emergency dispatch center. The retail sector includes the Woodburn Outlet Malls which is the largest tax-free shopping outlet in the Western US and one of the top tourist attractions in the state with nearly 5 million visitors annually. The growing industrial sector includes (7) manufacturing and distribution warehouses that are greater than 50,000 square feet and a 3.8 million square foot Amazon fulfillment center. With the outlet mall, I-5, state highways and the Union Pacific railway, approximately 8 million people either visit or pass through the fire district each year.



The top ten taxpayers in the Woodburn Fire District include:

- Amazon
- Winco Foods LLC
- Woodburn Premium Outlets, LLC
- Portland General Electric
- Food Services of America
- Bruce Packing
- Northwest Natural Gas Co.
- JLR, LLC
- Woodburn Place Apartments, LLC
- PVA Holdings LLC
- Hardware Wholesalers Inc.

Woodburn Fire District Major Taxpayers 2024-25			
Owner of Record (Taxpayer)	Total Assessed Value ⁽¹⁾	% of Total District Assessed Value*	Taxes Imposed ⁽²⁾
Amazon.com Services LLC ⁽⁹⁾	\$226,840,710	6.92%	\$ 4,302,612
Winco Foods LLC ⁽⁴⁾	89,129,060	2.72%	1,575,312
Woodburn Premium Outlets LLC ⁽³⁾	79,016,140	2.41%	1,527,391
Portland General Electric Co. ⁽⁶⁾	86,259,500	2.63%	1,215,340
Food Services of America Inc. ⁽⁵⁾	35,014,780	1.07%	618,869
Bruce Packing ⁽¹⁰⁾	34,706,000	1.06%	443,626
Northwest Natural Gas Co. ⁽⁸⁾	24,237,000	0.74%	409,330
JLR LLC ⁽¹¹⁾	30,798,026	0.94%	403,559
Woodburn Place Apartments LLC	20,646,380	0.63%	398,126
PVA Holdings LLC	20,616,730	0.63%	397,554
Hardware Wholesalers Inc. ⁽⁷⁾	19,210,930	0.59%	371,407
Total - Top Ten Taxpayers in the District	\$666,475,256	20.33%	
Remaining District Taxpayers	\$2,612,494,214	79.67%	
Total District	\$3,278,969,470	100.00%	

The convenient location of the Woodburn area has caught the eye of many residential and industrial developers resulting in unprecedented growth that has made the city of Woodburn the 3rd fastest growing community in the state of Oregon.

The Woodburn Fire District has a culturally diverse population with senior citizens comprising 29% of the population and 59% identifying as Hispanic/Latino.

The Woodburn and Gervais communities have (8) elementary schools, (5) middle schools, (2) high schools, and (2) satellite college campuses, many of which focus on bilingual education.

The Woodburn area hosts several tourist events, which annually draw thousands of visitors from all over region. The events include:

- Wooden Shoe Tulip Festival
- Fiesta Mexicana
- Bauman Farms Harvest Festival
- Oktoberfest – Mt. Angel

Woodburn is a resource for community outreach services which provide support for individuals and families in need. Resources include:

- AWARE food bank
- Neighbors Day Center
- ARCHES
- St. Vincent De Paul
- Grab & Go Dinner
- Farmworker Housing Development Corporation
- Neighbors Helping Neighbors
- Love Inc.
- Love Santa
- Northwest Senior & Disability Services
- Family Building Blocks
- Boys & Girls Club



Introduction of Members

As a special municipal corporation under Oregon state statutes, the district is governed by a board of directors comprised of (5) members. Board members reside within the district boundaries and are elected to four-year overlapping terms. The major functions of the board include hiring a fire chief to manage the day-to-day operations of the fire district, the fiscal oversight of district operations and the establishment of policies to guide the vision and direction of the fire district.

BOARD OF DIRECTORS	TERM EXPIRES
Jerry Cotter, President	June 2025
Andy Ponce, Vice President	June 2025
Deb Yager, Secretary Treasurer	June 2027
Benito Puente	June 2027
Sharon Schaub	June 2027

The Woodburn Fire District has three types of district policies: Board Policies, Administrative Policies, and Operational Guidelines.

Board Policies are established by the board of directors to provide direction for the fire chief. Administrative Policies are established by the fire chief to direct the day-to-day management and Operational Guidelines are established by the fire chief and assistant chief to safely and effectively carry out the district’s mission to protect the lives and property of the communities served.



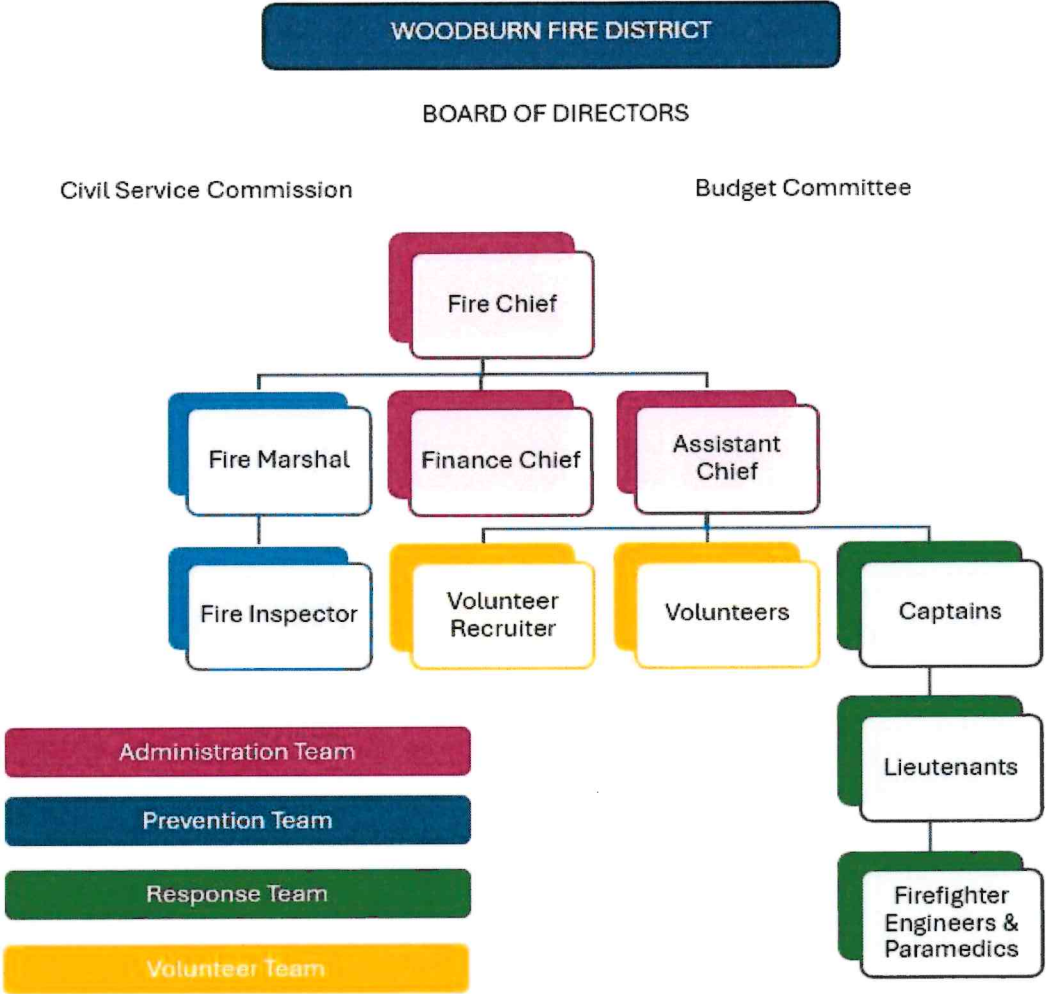
ADMINISTRATIVE STAFF	Years of Service
Jim Walker, Fire Chief	2
Mike Corless, Assistant Chief	>1
Korrin Petersen, Finance Officer	6
Ibzan "Omar" Ortiz, Fire Marshal	>1
Elizabeth Kelly, Fire Inspector	3
Uli Reich, CERT/CPR Coordinator	34
Mathew Smith, Volunteer Recruiter	15

LINE STAFF	Years of Service
Jon Koenig, Captain	25
Jeremy Peil, Captain	22
Joseph Jacobucci, Lieutenant	20
Alex Weninger, Lieutenant	11
Jesse Halpern, Lieutenant	6
Ryan Johnson, Lieutenant	11
Robb Gramzow, Engineer Paramedic	24
Rual Garza, Engineer	24
Dan Agee, Engineer	22
Jerrold Schuch, Engineer Paramedic	4
Jorden Jacobucci, Engineer Paramedic	4
Dylan Selleck, Engineer	4
Thomas Cally, Engineer	2
Jared Redmon, Engineer	2
Jeffrey Robinson, Engineer	1
David Nelson, Engineer	1

Marshal Bray, Engineer	>1
Joseph De La Vega, Engineer	>1
Grant Dickenson, Engineer	>1
Trevor Hubbard, Engineer Paramedic	>1
Brett Kruger, Engineer Paramedic	>1
Max Sucher, Engineer Paramedic	>1
Zach Weldon, Engineer	>1
Zach Wright, Engineer	>1



Organizational Chart



Financial and Budget Overview

Budget Process

The budget process for all municipalities in the state of Oregon falls under the direction of the Oregon Revised Statutes, Chapter 294.305 to 294.565, which provides for the following:

1. Establishes standard procedures for preparing, presenting, and administering the budget, and;
2. Requires citizen involvement in the preparation of the budget and public disclosure prior to formal adoption.

The Budget is a Financial Plan. The district budget is a financial plan for the upcoming fiscal year. The budget authorizes the local government to spend money and limits how much money can be spent. The budget also justifies the levy of property taxes. Preparing a budget allows a local government to plan and set goals by assessing its needs in relationship to available funds. The budget is required to balance by state statute. The district's budget policy defines a balanced budget when the total resources of beginning fund balance, revenues, and miscellaneous income sources are equal to the total expenditures, contingency and the required ending fund balance.

Budget Preparation. Beginning in January, budget worksheets are distributed to the company officers and program managers for their expenditure requests for the upcoming fiscal year. In February, the district receives the estimates of tax base increases from the Marion County Assessor's Office and the initial revenue projections are tabulated by the district's finance officer. Also in February, the board reviews the organizational goals and objectives for the upcoming fiscal year as presented by the fire chief. The board of directors appoints the fire chief as the budget officer and adopts the budget calendar which officially kicks off the budget preparation process. Once the finance officer receives the expenditure requests from the program managers, the figures are entered into the budget document and reviewed by the budget officer. Revisions to allocations are made as necessary to meet the district's priorities and goals and provide a balanced budget.

Budget Approval & Adoption. The board of directors appoints the budget committee which consists of (5) appointed citizen members and the (5) board directors. In April and May, two budget committee meetings are scheduled to receive the budget message from the budget officer, review the proposed budget, and then either approve the budget as presented or revise as desired to conform with district goals and the governing board's vision for the fire district. The proposed budget is then approved by motion and majority vote of the budget committee. The budget committee meetings are open to the public to obtain citizen input and ensure transparency in the allocation of tax revenue. Meeting notices are posted on the district's website and in the local newspaper as required by Oregon public meeting law.

Following approval by the budget committee, the district budget is published in a newspaper of general circulation in summary form. The budget document is also made available during regular business hours at the district administrative office for public inspection. In June, an advertised public hearing is held before the board of directors to consider the approved budget for adoption. The budget is adopted in the form of a resolution that approves the expenditure plan and appropriates, imposes, and categorizes taxes. Following adoption, the county assessor is notified and provided a copy of the resolution and required local budget form certifying the local government’s property tax levy. By July 15th, the adopted budget is forwarded to the Oregon Department of Revenue marking the completion of the budget cycle.

District Budget Committee FY 2025

COMMITTEE MEMBER	TERM EXPIRES
Jerry Cotter, Board President	June 2025
Andy Ponce, Board Vice President	June 2025
Deb Yager, Board Secretary Treasurer	June 2027
Benito Puente	June 2027
Sharon Schaub	June 2027
Wade Thomas	April 2025
Steve Kufeldt	April 2028
Jay Hannon	April 2025
Matt Geiger	April 2025
Mickey Wagner	April 2025

Budget Amendments. There are two methods by which Oregon state budget law allows a local government’s adopted budget to be modified due to unforeseen circumstances. First, the board of directors may authorize the transfer of appropriations between funds during the fiscal year by resolution in accordance with ORS 294.450. Second, the board of directors may authorize supplemental appropriations during the year by adopting a supplemental budget in accordance with ORS 294.480. If the amount of the new appropriation is less than 10% of that fund’s expenditures, the supplemental budget can be approved at a regularly scheduled board of directors meeting. If the supplemental budget includes changes greater than 10% in any fund, then a public hearing must be held with the budget committee and a summary of the supplemental budget advertised.

BUDGET CALENDAR

<p><u>January</u></p>	<p><u>Budget Development:</u></p> <ul style="list-style-type: none"> • Budget worksheets distributed • Program managers start preparing their respective budget requests • Finance officer develops timeliness with due dates for budget request submittal • Finance Officer develops budget calendar board of directors' consideration
<p><u>February</u></p>	<p><u>Budget Development Continues:</u></p> <ul style="list-style-type: none"> • Budget worksheets due to finance officer. • Board of directors appoints budget officer, adopts budget calendar, appoints budget committee. • Board approval of goals and objectives for new FY allocations <p>Finance Officer develops the overarching components of the budget document, primary revenue estimates are projected; financial forecast updated.</p>
<p><u>March</u></p>	<p><u>Administrative Team</u></p> <ul style="list-style-type: none"> • Finance officer continues with budget projects and building of budget • Administrative team reviews and finalizes budget by funds • Fire chief/budget officer builds budget presentation
<p><u>April</u> 04/01/2025</p> <p>04/02 & 4/9/2025</p> <p>04/10/2025</p>	<p>Budget document completion, final touches, and assembly.</p> <p>Publish notice of budget committee meetings in Woodburn Independent and on district website.</p> <p>Budget committee receives budget</p>
<p>04/16/2025</p>	<p><u>Budget Committee Meeting</u></p> <ul style="list-style-type: none"> • Budget document delivered and budget message presented
<p><u>May</u> 5/21/2025</p>	<p><u>Budget Committee Meeting</u></p> <ul style="list-style-type: none"> • Supplemental budget committee meeting – if needed
<p><u>June</u> 06/04/2025 06/11/2025</p>	<p>Publish budget hearing notice and budget summary.</p>
<p>06/18/2025</p>	<p><u>Public Hearing and Adoption of 2025-2026 Fiscal Year Budget</u></p>
<p><u>July</u> No later than 07/15/2025</p>	<p>Submit Local Budget (LB) Form 50 to Marion County Assessor with two copies of District Resolution adopting the 225-2026 Fiscal Year Budget</p>

The fiscal year 2025-2026 proposed budget has been prepared after analyzing, evaluating, and justifying requests from all members and represents the financial support for the operation and functions of the Woodburn Fire District to meet the goals and objectives that have been reviewed and approved by the board of directors.

The board of directors' resolution adopting the balanced budget and authorizing appropriations for each fund sets the level by which disbursements cannot legally exceed appropriations. The budget is considered balanced when the funds' total resources of the beginning fund balance, revenues, and miscellaneous income sources are equal to the total expenditures, contingency, and the required ending fund balance.

The budget will be presented with legal appropriation control and by major categories or object classification. There is flexibility in the use of various line items within a major category, so long as the total category appropriation control is maintained.

The district manages its finances according to generally accepted accounting principles (GAAP) on a cash basis of accounting. During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to company officers, program managers, and the board of directors. Annually, an audit is performed and filed with the state of Oregon by an independent certified public accountant.

The district strives to prepare its annual budget in a manner that provides readers with an understanding of all facets of the district's operations. The budget is designed to be a policy document, operations guide, financial plan, and communication tool.

Summary of Board Policies Related to Budget Adoption and Oversight

- 1. Board's Responsibility** – The adopted budget is the financial plan developed to carry out the goals and objectives of the fire district. All purchases must be in accordance with the district budget appropriations and expenditure account definitions. The board maintains the fiduciary responsibility for the district in accordance with ORS 478.410-470. The board delegates timely payment of the bills to the fire chief. Expenditures outside of those budgeted shall require board approval prior to payment being made. Each of the five (5) members of the board of directors and the fire chief shall be authorized signer to allocate district funds. At least one of the check signers must be a board member. The common practice for signing district checks shall be one board member and the fire chief, or two board members. The assistant chief will be an authorized check signer only in the absence of the fire chief. All precautions must be taken to ensure proper management of district funds and audit security controls. *Board Policy 13.1*
- 2. Staff Responsibilities** – The fire chief is the administrative officer of the Woodburn Fire District. The office administrator/finance officer is delegated the responsibility for the management of the

funds as budgeted and adopted by the board of directors. Only persons designated by the fire chief are authorized to commit district funds for the purchase of materials, equipment, supplies, and services.

The fire chief is responsible for district personnel adhering to the accounting procedures of the district. The office administrator/finance officer will manage and maintain accounts payable (AP) to take advantage of any discounts available and pay them in a timely manner. The AP will be reviewed by at least two administrative staff employees. *Board Policy 13.2*

3. **District Budget** – The district’s budget shall be prepared and adopted in full compliance with Oregon local budget law. The district shall develop its budget based on a reasonable financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management, and investment policies, programs and assumptions. Adopted budgets for the district shall be structured to achieve actual and forecasting results of operations that will meet long-term financial plans. The district’s ending fund balance in the General Fund should remain sufficient to meet a minimum of 4 months of operating costs. The fire chief will monitor revenues and budgeted expenditures during the year to ensure sufficient ending reserves are maintained. *Board policy 13.3/Board Approval 3/19/25.*
4. **Financial Statements** – A balance sheet, financial statement, and record of account payable transactions for the previous month are prepared and presented to the board of directors for review at the monthly board meeting. Current balance sheets and financial statements are available upon request. *Board Policy 13.4*
5. **Annual Audit** – The fire district will conduct an annual audit in the first quarter of the new fiscal year. Staff will cooperate with all auditors’ request regarding any records maintained by the fire district. The final audit report will be presented to the board of directors by the CPA by November of each year. *Board Policy 13.5*
6. **Investment of Funds** – The district will maintain an account with the State of Oregon’s Local Government Investment Pool (LGIP) for tax payment receipts and as the main investment vehicle for the district. Any special reserve funds will be held segregated in a secondary account with LGIP. Authorized district personnel will transfer funds electronically from the LGIP accounts to the depository accounts and vice versa. Documentation of transfers will be in accordance with district accounting procedures.

All other depository accounts must be held in a financial institution insured by the Federal Deposit Insurance Corporation or equivalent. The banking institution must be able to facilitate transfers to and from the LGIP managed by the Oregon State Treasurer. *Board Policy 13.6*

7. **Purchase and Sale of Real Property** – The purchase, lease, trade, or sale of all real property by the district must have the prior approval of the board. The fire chief shall project site needs in advance and the board, with advice and counsel of the fire chief, shall select sites prior to immediate need. Such sites shall be chosen to provide the best service to the residents and properties of the entire district and will be based on demographic data, growth projections, actual and projected emergency response times, availability, and cost of land. Sites that become surplus to the district's needs shall be declared as such by motion of the board and shall be considered for sale, trade, lease, or gift pursuant to state statutes. *Board Policy 13.7*

8. **Power of the District to Sell Bonds/Borrow Funds** – The board or its designee may enter into rental or lease/purchase agreements required for fire protection purposes. (ORS 478.410[3]). The district may borrow money and sell and dispose of general obligation bonds when such bonds have been authorized by a majority of voters, voting at an election called for that purpose. (ORS 478.410[2]). The board shall determine the limit for the total amount of short-term loans at the first business meeting of each fiscal year if they are anticipated. The district is authorized to contract short-term loans for the purpose of meeting current expenses. *Board Policy 13.8*

9. **System of Accounts** – The district shall adopt and maintain standardized accounting procedures that conform to the standards promulgated by the Governmental Accounting Standards Board (GASB). *Board Policy 13.9*

Fund Accounting. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions. Woodburn Fire District operates under a “cash-basis” standard of accounting and uses funds to report its financial position and of its operations. A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures.



FINANCIAL OVERVIEW. The district’s budget is comprised of twelve funds; the General Fund (10), Apparatus Reserve Fund (22), PERS Reserve Fund(24), Antique Reserve Fund (23), Urban Renewal Fund (21), SAFER Grant Fund (31), Wildland Fund (25), Personnel Reserve Fund (26), CPR Program Fund (27), 2022 Bonded Debt Fund (41), Bonded Debt Fund (40), and the 2024 Bond Project Fund (42).

GENERAL FUND



GENERAL FUND - FIRE & EMS

Historical

Fiscal Year 2025/2026 Budget

Actual

Projected Year End

Prior Budget

Approved

Adopted

FY 2022/2023

FY 2023/2024

FY 2024/2025

Proposed

Approved

Adopted

Account# Description

REVENUES

1	10-00-4000	Cash Carry Forward	2,779,319	3,149,350	2,978,761	3,322,577	3,625,496	3,625,496	3,626,296
2	10-00-4010	Current Year Taxes	3,989,342	4,202,994	4,717,032	4,717,032	5,215,309	5,215,309	5,215,309
3	10-00-4011	Prior Year Taxes	129,047	84,418	75,000	87,465	75,000	75,000	75,000
4	10-00-4050	Local Option Levy	777,363	828,161	914,430	923,549	937,890	937,890	937,890
5	10-00-4100	Fire Service Contracts	3,244	3,244	3,200	3,244	3,200	3,200	3,200
6	10-00-4110	Insurance Dividends	1,011	235	-	-	-	-	-
7	10-00-4150	IGA Services & Contracts (*)	3,651	141,916	35,141	67,481	105,000	105,000	105,000
8	10-00-4220	Confirgation Reimbursement (*)	225,827	-	214,556	316,644	216,953	216,953	216,953
9	10-00-4300	Small Grant Revenue (*)	80,700	-	4,500	4,268	1,500	1,500	1,500
10	10-00-4500	Miscellaneous Revenue (*)	2,042	58,799	2,782	14,099	1,500	1,500	1,500
11	10-00-4525	Surplus Property	-	23,291	1,000	6,076	-	-	-
12	10-00-4510	Records & Permits	1,234	775	1,000	1,614	1,000	1,000	1,000
13	10-00-4515	CPR Classes	4,471	4,416	14,000	2,864	-	-	-
14	10-00-4520	Donations & Contributions (*)	6,225	64,500	6,000	3,500	2,000	2,000	2,000
15	10-00-4530	Incident Billing	11,395	367	1,000	139	-	-	-
16	10-00-4535	CERT Donations	-	-	-	-	1,500	1,500	1,500
17	10-00-4810	Transfer from Apparatus Reserve Fund	-	-	290,372	290,372	-	-	-
18	10-00-4814	Transfer from SAFER Fund	-	-	-	-	-	-	-
19	10-00-4820	Transfer from PERS Reserve	250,000	85,000	289,806	289,806	-	-	-
20	10-00-4850	Transfer from Antique Reserve	-	-	-	-	-	-	-
21	10-00-4812	Transfer from Bond Fund	21,074	-	-	-	3,003	3,003	3,003
22	10-00-4900	Interest Revenue	131,822	216,622	75,000	163,479	75,000	75,000	75,000
23		Total Resources, except levied taxes	3,522,015	3,748,514	3,917,118	4,486,163	4,036,151	4,036,151	4,036,952
24		Taxes Estimated, to be received	-	-	5,706,462	5,728,046	6,228,199	6,228,199	6,228,199
25		Taxes Collected, in year levied	4,895,752	5,115,572	-	-	-	-	-
26		Total Resources:	8,417,767	8,864,087	9,623,580	10,214,209	10,264,350	10,264,350	10,265,151

Historical

Fiscal Year 2025/2026 Budget

Actual

Projected Year End

Prior Budget

Approved

Adopted

FY 2022/2023

FY 2023/2024

FY 2024/2025

Proposed

Approved

Adopted

Account# Description

PERSONNEL SERVICES

27	10-21-5110	Administrative Wages	489,808	530,959	624,214	584,316	753,070	753,070	753,070
28	10-21-5116	Line Staff Wages	1,450,977	1,550,674	1,822,215	1,680,000	1,875,019	1,875,019	1,900,189
29	10-21-5117	Seasonal Firefighters	19,264	15,232	18,009	10,726	3,765	3,765	3,765
30	10-21-5118	Paid On-Call Staff	32,604	45,303	50,012	49,336	71,900	71,900	71,900
31	10-21-5120	Overtime	505,088	432,048	437,035	620,464	542,756	542,756	542,756
32	10-21-5125	CPR Instructors	-	-	10,000	2,300	1,000	1,000	1,000
33	10-21-5215	Taxes	196,662	216,708	289,584	245,815	339,573	339,573	339,573
34	10-21-5230	Workers Compensation Insurance	36,073	50,093	76,253	87,303	90,850	90,850	90,850
35	10-21-5310	Retirement	916,469	936,518	1,177,512	1,063,795	1,382,565	1,382,565	1,394,265
36	10-21-5400	Health Insurance	469,668	543,281	589,680	586,500	651,450	651,450	641,280
37	10-21-5410	Life/Disability Insurance	5,114	7,408	7,500	7,500	10,000	10,000	10,000
38	10-21-5800	PTO & Retirement Liability	-	56,039	220,000	146,390	60,000	60,000	60,000
39		Total Salaries	2,497,741	2,574,216	2,961,485	2,947,142	3,247,510	3,247,510	3,272,680
40		Total Liabilities	1,623,986	1,810,048	2,360,529	2,137,303	2,534,438	2,534,438	2,535,968

41	Total Personnel Services		4,121,727	4,384,264	5,322,014	5,084,445	5,781,948	5,781,948	5,808,648
42	Total Full-Time Equivalent (FTE)		21	21.5	21.25	21.25	21.25	21.25	21.25

Fiscal Year 2025/2026 Budget

Account#	Description	Historical		Actual	Prior Budget	Projected Year End	Proposed	Approved	Adopted
		FY 2022/2023	FY 2023/2024						

Account#	Description	FY 2022/2023	FY 2023/2024	Actual	Prior Budget	Projected Year End	Proposed	Approved	Adopted
43	10-21-6010 Contract - Training	26,424	24,101	-	-	-	-	-	-
44	10-21-6020 Contract - Physicians Advisor	9,000	9,000	10,000	10,000	10,000	13,000	13,000	13,000
45	10-21-6030 EMS Contract Training	-	-	25,000	25,000	17,500	25,000	25,000	25,000
46	10-21-6040 Audit & Bookkeeping	17,123	18,932	23,250	23,250	22,207	30,000	30,000	30,000
47	10-21-6050 Professional Services/Legal	46,592	34,426	30,000	30,000	23,000	24,150	24,150	24,150
48	10-21-6055 Peer Support	41	-	2,000	2,000	500	2,000	2,000	2,000
49	10-21-6056 Firefighter House Fund	-	-	425	425	-	425	425	425
50	10-21-6065 Dispatch Contract	197,524	204,400	216,463	216,463	216,463	223,357	223,357	223,357
51	10-21-6104 Office Equipment & Maintenance	4,274	4,833	6,000	6,000	3,900	6,300	6,300	6,300
52	10-21-6110 Computer Equipment	8,752	42,963	38,026	38,026	35,000	24,000	24,000	24,000
53	10-21-6112 Computer Application&Licensing (*)	42,023	75,846	143,151	143,151	100,000	53,200	53,200	53,200
54	10-21-6115 Administrative Expense	5,191	8,933	10,000	10,000	8,000	10,500	10,500	10,000
55	10-21-6125 Insurance	52,475	62,121	69,037	69,037	69,699	79,393	79,393	79,393
56	10-21-6130 Uniforms	22,939	25,371	43,840	43,840	32,100	47,392	47,392	47,392
57	10-21-6140 Fuel (*)	36,072	31,003	39,495	39,495	32,100	40,000	40,000	40,000
58	10-21-6143 Fee For Service	13,700	19,070	22,090	22,090	20,000	10,000	10,000	10,000
59	10-21-6144 (GA Shared Fire Marshall	14,643	-	-	-	-	-	-	-
60	10-21-6150 Fire & EMS Training	16,220	15,673	48,000	48,000	10,000	40,000	40,000	30,000
61	10-21-6160 Wildland Equipment & Training	12,263	2,160	-	-	-	-	-	-
62	10-21-6170 Education Reimbursement	6,994	10,836	19,500	19,500	24,000	45,000	45,000	45,000
63	10-21-6200 Personal Safety Equipment	22,963	43,431	64,000	64,000	120,100	64,000	64,000	64,000
64	10-21-6205 Firefighting Equipment&Supply	45,321	34,201	51,500	51,500	48,682	69,375	69,375	69,375
65	10-21-6210 Communications Equipment	28,636	597	25,300	25,300	15,000	30,000	30,000	30,000
66	10-21-6217 Fire Marshal Supplies	5,511	3,244	8,000	8,000	5,900	7,500	7,500	7,500
67	10-21-6235 CERT Program (*)	5,190	3,639	11,000	11,000	5,000	7,500	7,500	8,300
68	10-21-6236 Chaplain Program	-	1,500	1,000	1,000	1,000	500	500	500
69	10-21-6237 CPR Program Expenses	5,074	5,093	4,000	4,000	6,921	2,500	2,500	2,500
70	10-21-6239 Donations/Contributions Exp	2,348	2,500	3,500	3,500	1,110	3,500	3,500	2,000
71	10-21-6240 Conflagration Expense (*)	8,546	15,546	55,199	55,199	72,999	-	-	-
72	10-21-6252 Small Engine & Repair	3,494	1,387	3,500	3,500	2,400	12,928	12,928	12,928
73	10-21-6255 Service Testing	16,896	16,853	22,000	22,000	22,000	25,300	25,300	25,300
74	10-21-6260 Apparatus Maintenance & Repair	200,502	104,580	85,000	85,000	114,500	89,250	89,250	89,250
75	10-21-6261 Apparatus Preventative Maint.	-	28,461	37,005	37,005	37,005	35,063	35,063	35,063
76	10-21-6350 Memberships	4,754	4,834	7,750	7,750	8,700	9,000	9,000	9,000
77	10-21-6360 Periodicals/Subscriptions	1,034	1,128	750	750	500	788	788	788
78	10-21-6365 Fees-PR Processing/Bank	7,720	7,017	8,000	8,000	6,100	8,000	8,000	8,000
79	10-21-6370 Misc. Expense (*)	74	166	2,282	2,282	1,361	1,000	1,000	1,000
80	10-21-6410 EMS Recertification	556	2,768	5,000	5,000	2,500	7,500	7,500	7,500
81	10-21-6420 EMS/Safety-Immunizations	1,957	4,864	5,900	5,900	3,067	8,850	8,850	8,850
82	10-21-6430 Physicals & Wellness	29,182	28,564	-	-	-	-	-	-
83	10-21-6435 Firefighter Physicals	-	-	30,000	30,000	30,000	60,690	60,690	60,690
84	10-21-6450 Community & Member Recognition	9,442	15,336	-	-	-	-	-	-
85	10-21-6455 Staff & Volunteer Recognition	-	-	13,500	13,000	13,500	13,000	13,000	13,000
86	10-21-6460 Volunteer Tuition Reimb.	5,000	8,474	20,000	20,000	9,153	32,000	32,000	32,000

Account#	Description	Historical		Actual	Projected Year End	Fiscal Year 2025/2026 Budget			
		FY 2022/2023	FY 2023/2024			Prior Budget	Proposed	Approved	Adopted
87	Civil Service/Testing/Legal			(919)	12,500	7,897	8,500	8,500	8,500
88	Pub: Legal Notices	2,205	1,476	1,476	5,000	1,200	5,250	5,250	5,250
89	Board Meeting & Workshops	132	352	352	4,500	1,350	5,000	5,000	5,000
90	Election Expense	-	28,177	28,177	10,000	1,500	35,000	35,000	30,000
91	Public Education (*\$)	2,350	1,384	1,384	9,000	8,000	7,350	7,350	7,350
92	Volunteer House Fund	-	-	-	-	-	100	100	100
93	Volunteer Incentives	-	-	-	-	-	3,200	3,200	3,200
94	Materials & Services	941,724	954,322	954,322	1,250,962	1,171,913	1,226,360	1,226,360	1,210,160

Account#	Description	Historical		Actual	Projected Year End	Fiscal Year 2025/2026 Budget			
		FY 2022/2023	FY 2023/2024			Prior Budget	Proposed	Approved	Adopted
95	Office Supply/Printing/Postage	4,436	11,571	11,571	12,000	12,000	12,600	12,600	12,000
96	Laundry & Janitorial	5,180	5,728	5,728	12,000	10,000	12,600	12,600	12,000
97	Shop Tools	144	546	546	1,000	600	1,000	1,000	1,000
98	Facilities Maint&Repair-Stn 21	33,503	32,635	32,635	39,650	34,000	45,000	45,000	45,000
99	Utilities - St. 21	59,930	65,382	65,382	75,053	72,746	83,658	83,658	83,658
100	EMS Supplies	14,331	23,113	23,113	35,000	23,000	20,000	20,000	15,000
101	Fitness Program/Equipment	-	-	-	8,000	9,166	8,000	8,000	5,000
102	Apparatus Equipment & Tools	-	-	-	-	-	5,940	5,940	5,940
103	Household Goods Station 21	-	-	-	-	-	2,000	2,000	1,500
104	Station Recognition	-	-	-	-	-	500	500	500
105	Station 21 Materials & Services	117,524	138,976	138,976	182,703	161,512	191,298	191,298	181,598

Account#	Description	Historical		Actual	Projected Year End	Fiscal Year 2025/2026 Budget			
		FY 2022/2023	FY 2023/2024			Prior Budget	Proposed	Approved	Adopted
106	Office Supplies	-	-	-	-	-	2,000	2,000	2,000
107	Laundry & Janitorial	-	-	-	-	-	8,000	8,000	8,000
108	Shop Tools	-	-	-	-	-	1,000	1,000	1,000
109	Facilities Maint&Repair-Stn 22	34,013	9,891	9,891	24,500	15,000	20,000	20,000	20,000
110	Utilities - St. 22	12,171	13,995	13,995	16,000	12,500	18,400	18,400	18,400
111	EMS Supplies	-	-	-	-	-	15,000	15,000	15,000
112	Household Goods Station 22	-	-	-	-	-	2,000	2,000	1,500
113	Apparatus Equipment & Tools	-	-	-	-	-	1,980	1,980	1,980
114	Fitness Program/Equipment	-	-	-	-	-	4,000	4,000	4,000
115	Station Recognition	-	-	-	-	-	500	500	500
116	Station 22 Materials & Services	46,184	23,886	23,886	40,500	27,500	72,880	72,880	72,380

Account#	Description	Historical		Actual	Projected Year End	Fiscal Year 2025/2026 Budget			
		FY 2022/2023	FY 2023/2024			Prior Budget	Proposed	Approved	Adopted
117	Laundry & Janitorial	-	-	-	-	-	2,000	2,000	2,000
118	Facilities Maint & Repair - Stn 23	-	-	-	-	-	9,320	9,320	9,320
119	Utilities Station 23	-	-	-	-	-	20,000	20,000	20,000
120	Station 23 Materials & Services	-	-	-	-	-	31,320	31,320	31,320

Account#	Description	Actual FY 2022/2023	Actual FY 2023/2024	Prior Budget FY 2024/2025	Projected Year End FY 2024/2025	Proposed	Approved	Adopted
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STATION 24

121	10-24-6265	3,909	22,326	11,800	9,000	10,000	10,000	10,000
122	10-24-6310	5,336	11,399	15,000	7,000	10,000	10,000	10,000
123	Station 24 Materials & Services	9,245	33,725	26,800	15,000	20,000	20,000	20,000

Historical

Fiscal Year 2025/2026 Budget

Account#	Description	Actual FY 2022/2023	Actual FY 2023/2024	Prior Budget FY 2024/2025	Projected Year End FY 2024/2025	Proposed	Approved	Adopted
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STATION 25

124	10-25-6265	779	960	18,800	22,000	10,000	10,000	10,000
125	10-25-6310	4,710	5,376	7,150	6,500	10,000	10,000	10,000
126	Station 25 Materials & Services	5,489	6,337	25,950	28,500	20,000	20,000	20,000

127	TOTAL All Materials & Services	1,120,166	1,157,245	1,526,915	1,405,425	1,561,858	1,561,858	1,535,458
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Historical

Fiscal Year 2025/2026 Budget

Account#	Description	Actual FY 2022/2023	Actual FY 2023/2024	Prior Budget FY 2024/2025	Projected Year End FY 2024/2025	Proposed	Approved	Adopted
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INTERFUND TRANSFERS

128	10-21-7070	-	-	38,843	38,843	71,461	71,461	71,461
129	10-21-7010	-	-	-	-	-	-	-
130	10-21-7020	-	-	-	-	-	-	-
131	10-21-7040	-	-	-	-	-	-	-
132	10-21-7050	-	-	-	-	-	-	-
133	10-21-7055	-	-	-	-	25,000	25,000	25,000
134	10-21-7060	-	-	-	-	-	-	-
135	Interfund Transfers	-	-	38,843	38,843	96,461	96,461	96,461

Historical

Fiscal Year 2025/2026 Budget

Account#	Description	Actual FY 2022/2023	Actual FY 2023/2024	Prior Budget FY 2024/2025	Projected Year End FY 2024/2025	Proposed	Approved	Adopted
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CAPITAL OUTLAY

136	10-21-6815	26,524	-	-	-	-	-	-
137	10-21-6825	-	-	60,000	60,000	-	-	-
138	10-22-6810	-	-	-	-	10,000	10,000	10,000
139	Capital Outlay	26,524	-	60,000	60,000	10,000	10,000	10,000

Historical

Fiscal Year 2025/2026 Budget

Account#	Description	Actual FY 2022/2023	Actual FY 2023/2024	Prior Budget FY 2024/2025	Projected Year End FY 2024/2025	Proposed	Approved	Adopted
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CONTINGENCY

140	10-21-9000	-	-	100,000	-	100,000	100,000	100,000
141	Operating Contingency	-	-	100,000	-	100,000	100,000	100,000

142	Total Requirements NOT Allocated	-	-	100,000	-	100,000	100,000	100,000
143	Total Requirements for Fire & EMS	5,268,417	5,541,509	6,947,772	6,588,713	7,450,267	7,450,267	7,450,567
144	Unappropriated Ending Fund Balance	3,149,350	3,322,577	2,575,808	3,625,496	2,714,084	2,714,084	2,714,584
145	Total ALL Requirements	8,417,767	8,864,087	9,623,580	10,214,209	10,264,350	10,264,350	10,265,151

* FY 2025 Board Approved Resolutions - Budget Adjustment

General Fund. The General Fund holds the majority of the budget expenditures and is used to account for the day-to-day operations of the fire district. Expenditure appropriations balancing to revenue appropriations total \$10,264,350. The entirety of the General Fund is organized under one organizational structure: **FIRE/EMS**. To further disseminate the fund, sub-categories have been established including:

Personnel Services, Material & Services – general, station 21, station 22, station 23, station 24, station 25, Capital Outlay, Interfund Transfers, Contingency, and Unappropriated Ending Fund Balance.

Source of Funds	Use of Funds
<ul style="list-style-type: none"> • Property Taxes • Cash Carry Forward • Transfers from Other Funds • Fees for Service • Grants • Interest • Miscellaneous and Other Revenues 	<ul style="list-style-type: none"> • Personnel Services • Materials & Services • Capital Outlay • Transfers • Contingency • Unappropriated Ending Fund Balance

REVENUES

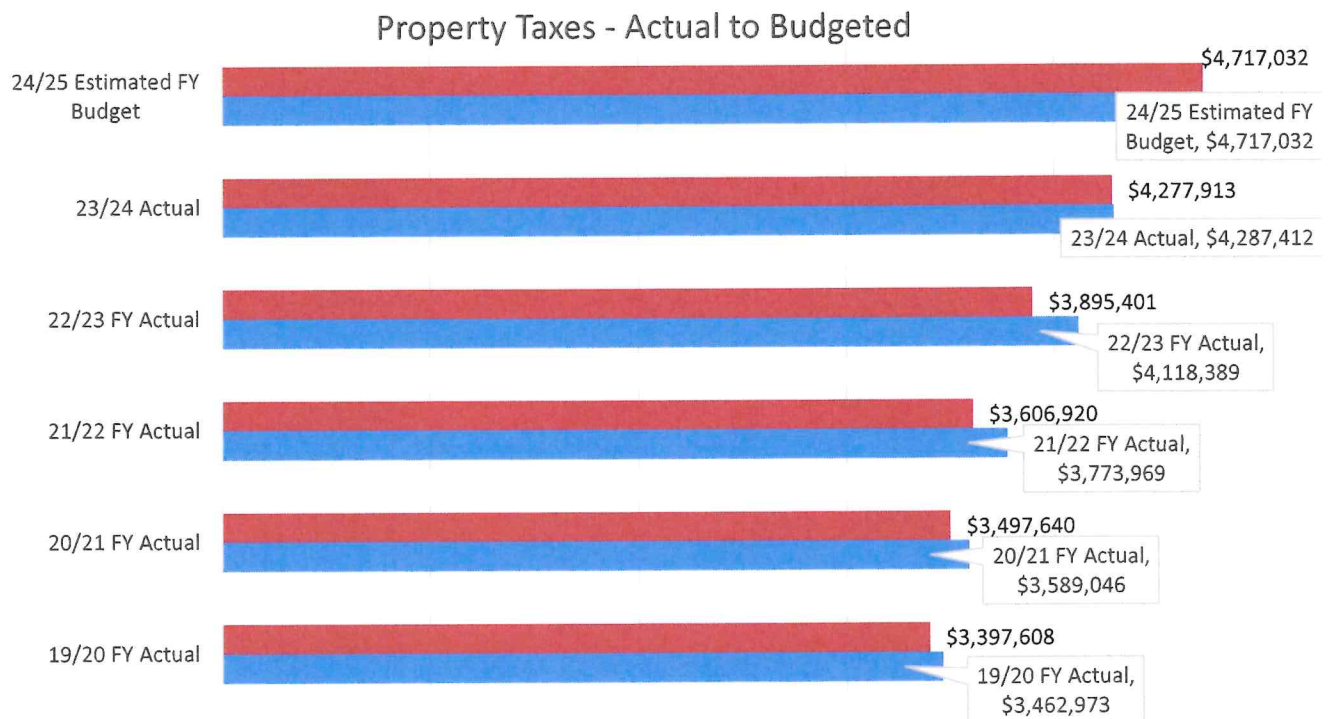
FY 2025/2026 Property Taxes. The majority of all district operations are funded by property tax revenue. The amount of property tax collection for FY 2025/2026 is estimated to be \$6,228,199 representing 60% of the total General Fund revenue.

Although budgets are developed each year during April and May and adopted in June, the actual certification of property taxes to be received by the county treasurer for all taxing entities is not finalized until late October, well into the fiscal year. Therefore, the amount of revenue increase is only an estimate. The final projected numbers are received later in the year.

Woodburn RFPD Historical Growth						
Tax Rate:	1.6009			Levy Rate:	0.35	
Tax Year	Assessed Value	% Change	Urban Renewal	Levied Tax	% Change	Compression
2014-15	1,874,496,082		34,953,305	2,838,642.86		107,787.86
2015-16	1,959,045,800	4.51%	36,126,714	3,001,839.87	5.75%	82,185.86
2016-17	2,052,949,153	4.79%	39,892,443	3,185,929.00	6.13%	60,344.59
2017-18	2,122,884,233	3.41%	43,192,650	3,276,731.60	2.85%	56,836.38
2018-19	2,206,234,898	3.93%	48,080,493	3,408,455.19	4.02%	49,067.56
2020-21	2,379,861,441	3.13%	49,394,832	3,694,013.57	3.49%	50,242.08
2021-22	2,484,981,694	4.42%	52,837,274	3,868,427.55	4.72%	50,540.43
2022-23	2,698,153,743	8.58%	59,188,653	4,195,282.08	8.45%	48,706.71
2023-24	2,856,696,417	5.88%	72,163,331	4,417,679.78	5.30%	49,565.53
2024-25	3,278,969,470	14.78%	84,170,779	5,058,819.98	14.51%	65,386.54

Est. 2025-2026	3,534,200,000	7.78%	97,000,000	5,432,613.48	7.38%	70,000.00
Anticipated Tax Revenue		Anticipated Local Option Levy Revenue		Prior Years Taxes		Anticipated Total Tax Revenue
\$5,215,309		\$937,890		\$75,000		\$6,228,199

Historic Tax Collection Data. Historically the tax collection rate for Marion County has been between 97-98%. To ensure adequate resources to fund district operations, tax revenues have been assumed at a collection rate of 96%. The levied tax amounts below do not include the taxes levied on the local option levy or bonded debt.



The budget maintains effective operations within the existing financial capabilities of the district and tax revenues generated at the district’s permanent tax rate of \$1.6009 per \$1,000 of assessed value with an additional \$0.35 per \$1,000 assessed through a **local option levy**. The projected combined revenue valuation, including prior year tax collection estimations, for the 2025/2026 fiscal year is \$6,228,199.

Cash Carry Forward. The cash carry forward is the second largest revenue resource in the budget. It represents 35.32% of the 2026 fiscal year budget and is estimated to be \$3,625,496.

The cash carry forward monies consists of all unspent dollars from the prior fiscal year, including unused contingency funds and the prior year unappropriated ending fund balance.

Unappropriated Ending Fund Balances. District financial policy requires sufficient resources to be on hand at the beginning of each fiscal year to fund district operating expenses for (5) months until property taxes are received from the county treasurer, thus eliminating the need for short-term borrowing. At the March 2025 Board of Directors meeting, the board unanimously voted to allow for the decrease of the required 5 months’ carry-over, not allowing it to go below 4 months of operating expenses. This tax collection turnover generally begins in the second week of November. The General Fund’s unappropriated ending fund balance for fiscal year 2026 is estimated to be \$2,714,084 which is 26.44% of the budget. The unappropriated ending fund balance and any other remaining funds become the cash carry forward for fiscal year 2026.

Fiscal Year End	Total Tax Levy	Total Tax Collection	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collection to Tax Levy
2019	\$3,408,455	\$3,239,650	95.05%	\$144,733	\$3,384,383	99.29%
2020	\$3,569,574	\$3,410,046	95.53%	\$52,426	\$3,462,472	97.00%
2021	\$3,694,013	\$3,510,525	95.03%	\$78,521	\$3,589,046	97.16%
2022	\$3,868,428	\$3,682,382	87.77%	\$91,587	\$3,773,969	97.56%
2023	\$4,057,710	\$3,989,342	98.31%	\$129,047	\$4,118,389	98.17%
2024	\$4,378,044	\$4,202,994	96.00%	\$84,418	\$4,287,362	97.92%

Local Option Levy. The local option levied taxes are estimated to provide \$937,890, which is 9.11% of the district’s overall revenues. A 0.35 local option levy tax is on every \$1,000 of assessed property value within the fire district boundaries.

Conflagration Act Reimbursement. Due to the uncertain nature of conflagrations, the district does not typically budget for revenue associated with deployments. However, the \$216,953 listed on line #10 represents outstanding revenues for work completed but not received during fiscal year 2025. The conflagrations include Hurricane Helene and the California deployment.

City of Woodburn, IGA. In 2025, the City of Woodburn’s city councilors unanimously approved an intergovernmental agreement (IGA) that provides 30% of the fire and life safety plan review fees collected from building permits to be reallocated to the fire district. The estimated revenue through the IGA is expected to be \$70,000 in fiscal year 2026.

EXPENSES

Summary of Expenditures – General Fund

Requirements	2025-2026 Budget	Percent of Budget
Personnel Services	\$5,781,948	56.24%
Materials and Services	\$1,561,858	15.21%
Operating Contingency	\$100,000	1%
Ending Fund Balances	\$2,714,084	26.31%
Transfers & Capital Projects	\$106,461	1.24%
Total Requirements	\$10,264,350	100%

Personnel Services. The proposed budget includes funding for 21.25 FTE including the transition of the half-time fire marshal to a full-time position and a 4.25% cost of living adjustment for all administrative and line staff. Personnel services for fiscal year 2026, requires a total \$5,781,948 representing 92.83% of the estimated tax revenue (*line #24*)

The chart below lists total FTE during the most recent, current, and upcoming fiscal years:

Position	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted
Fire Chief	1	1	1	1
Assistant Chief	1	1	1	1
Fire Marshal	0.5	0.5	1	1
Fire Inspector	0.5	0.5	0.5	.5
Finance Officer	1	1	1	1
Captains	0	1	1	2
Lieutenants	3	3	3	4
Firefighter/EMT	8	7	7	11
Firefighter/Paramedic	4	5	5	7
Recruitment Retention	1	0.5	0.5	.5
CERT & CPR	0.25	0.25	0.25	.25
Total including SAFER Hires	20.25	20.75	21.25	29.25

- **Retirement Contributions:** Anticipated retirement contributions include \$1,382,565 to the Public Employees Retirement System (PERS), and district paid 401 (a) matching contributions, as outlined in the collective bargaining agreement (*line #35*).

PERS retirement contributions directly correlate with salary expenses and are comprised of the following two categories:

- **6% Employee Contribution** - The first calculation is 6% of each FTE salary that is distributed into the individual account program for each employee. Under the requirements of SB 1049, 0.65% of OPSRP members employee contributions and 2.4% of Tier One/Two members are redirected into the PERS Employee Pension Stability Account designed to help ease employer rates. The member contribution is paid by the fire district and referred to as the “Employer Pickup”.

- **Employer Contribution** - The second percentage calculation is provided by PERS and is based on the employee’s retirement classification (Tier 1/Tier 2, Police & Fire OPSRP or OPSRP General). Contributions are based on a rate designated by the PERS board and are used to fund the actual costs of future retirement and death benefits of PERS members. These rates are adjusted every two years with the next rate adjustment effective July 1, 2025. The PERS rates for this fiscal year are as follows: Tier 1 & 2 – 36.20%, Police & Fire – 31.60%, OPSRP General – 26.33%.

The district’s employer contribution rate includes a transitional liability (TL) surcharge of 1.52% of the total district payroll. The TL was incurred when the fire district joined the pool of PERS employers in 2007. The TL will expire in 2027.

- **Medical Insurance.** Health insurance is projected to increase 10%. Per article 17.1 of the collective bargaining agreement, “the district agrees to pay the actual invoiced cost increase up to a maximum of 5%.” “invoiced cost between 5%-10% will be paid equally by the district and the employee. Actual invoice cost over 10% will be negotiated between the district and the union. The total budget for FY 2026 is \$651,450. (line #36)

- **Workers Compensation Insurance.** Workers compensation (WC) insurance is projected to increase 15%. Total budgeted dollars are estimated to be \$90,850. (line #34).

Materials and Services. Materials and Services (M&S) is the second largest operating expenditure within the General Fund. The total M&S budget is \$1,561,858 (line #126). Notable line items and significant changes include the separation of some items into subcategories under each station as listed below:

- **Materials & Services – General.** (line #94)
- **Station 21.** (line #104)
- **Station 22.** (line #115)
- **Station 23.** (line #119)
- **Station 24.** (line #122)
- **Station 25.** (line #125)

Capital Outlay. With the additional staffing assigned to Station 22, a \$10,000 capital project to construct a concrete enclosure for garbage and recycling materials is required by code. (line #137)

Interfund Transfer. A transfer in the amount of \$71,461 will be transferred from the general fund into the Wildland program fund. These funds were the 70% of the apparatus rental revenue received during fiscal year 2026. (line#127) Additionally, a transfer in the amount of \$25,000 will be transferred from the general fund into the Personnel Reserve fund. (line#132) This is a new fund for fiscal year 2026 and has been developed to begin saving for the assumption of the personnel expenses associated with the members hired under the SAFER grant. Grant funds are expected to be exhausted in fiscal year 2028.

Contingency. The proposed budget includes an operating contingency of \$100,000. This contingency is reserved for unforeseen expenses that may arise during the fiscal year. It serves as a financial safeguard to ensure the district can address unexpected costs while maintaining operational stability. The use of these funds requires prior approval from the board of directors, ensuring accountability and careful consideration before any allocation. (line #140)

Unappropriated Ending Fund Balance. The General Fund's Unappropriated Ending Fund Balance in the amount of \$2,714,084 is sufficient to carry over into the next fiscal year to fund district operations until the receipt of the annual tax revenue is received. (line #143)

PROGRAM FUNDS

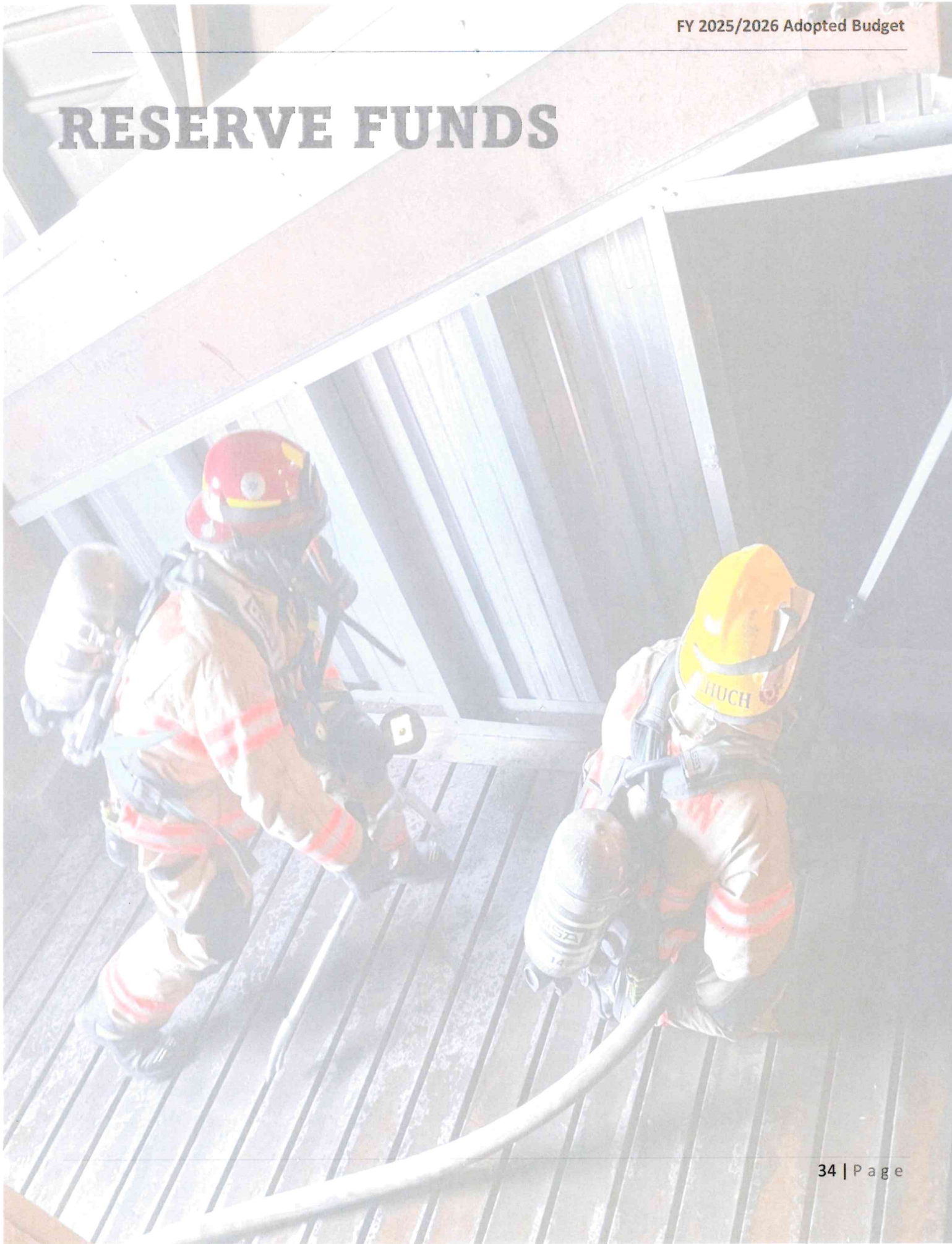


WILDLAND PROGRAM FUND

The Woodburn Fire District has an active partnership with the Oregon State Fire Marshal's office and often responds to the call for resources by deploying members to wildfire/confiagurations throughout the state of Oregon and California. The OSFM reimburses the district for expenses associated with the deployment and pays for the rental of district apparatus as part of the program. The revenue from the apparatus rental is divided 70/30 between the Wildland Program and the General Fund. Revenues from this account are directly related to revenues received from prior years deployments. The expenses associated with this fund are used for training, supplies, future apparatus, and any expenses directly related to the Wildland program. In fiscal year 2025 the board approved the purchase of an additional utility pick up which will be used on deployments. The transfer into the general fund reimburses the fund for the purchase of this pick up truck.

SPECIAL FUND									
WILDLAND PROGRAM FUND 25									
Historical									
	Actual	Actual	Prior	Prior	Prior	Proposed	Approved	Adopted	
	FY 2022/23	FY 2023/24	FY 2024/25	FY 2024/25	FY 2024/25	FY 2025/26	FY 2025/26	FY 2025/26	
1 Revenues									
2 Cash on Hand (Carry Forward)	-	-	-	-	-	15,612	15,612	15,612	15,612
3 Transferred IN, from other funds	-	-	38,843	38,843	38,843	71,461	71,461	71,461	71,461
4 Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
5 Total resources, except taxes to be levied	-	-	38,843	38,843	38,843	87,073	87,073	87,073	87,073
6 Taxes estimated to be received	-	-	-	-	-	-	-	-	-
7 Taxes collected in year levied	-	-	-	-	-	-	-	-	-
8 TOTAL RESOURCES	-	-	38,843	38,843	38,843	87,073	87,073	87,073	87,073
9 Requirements									
10 Materials & Services	-	-	38,843	38,843	23,231	66,073	66,073	66,073	66,073
11 Transfer to 2022 GO Bond Fund (41)	-	-	-	-	-	21,000	21,000	21,000	21,000
12 TOTAL REQUIREMENTS FOR WILDLAND PROGRAM FUND	-	-	38,843	38,843	23,231	87,073	87,073	87,073	87,073
13 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	15,612	-	-	-	-
14 TOTAL REQUIREMENTS FOR WILDLAND PROGRAM FUND	-	-	38,843	38,843	38,843	87,073	87,073	87,073	87,073

RESERVE FUNDS



APPARATUS RESERVE FUND

Apparatus Reserve funds were originally set aside to help replace SCBA's, radios and other capital equipment. In 2022, voters passed a General Obligation bond for capital construction, apparatus, and equipment upgrades. The passing of the bond allowed for the remaining balance to be transferred back into the general fund. This transfer occurred during fiscal year 2025, leaving the funds balance zero.

		Apparatus Reserve Fund 22							
Review Year: 2026		Historical		Prior		Current Budget			
		Actual	Actual	Budget	FY	Projected	Proposed	Approved	Adopted
		FY 2022/23	FY 2023/24	2024/25	2024/25	FY 2024/25	FY 2025/26	FY 2025/26	FY 2025/26
1	Revenues								
2	Cash on Hand (Carry Forward)	290,372	290,372	290,372	290,372	290,372	-	-	-
3	Transferred IN, from other funds	-	-	-	-	-	-	-	-
4	Total resources, except taxes to be levied	290,372	290,372	290,372	290,372	290,372	-	-	-
5	Taxes estimated to be received	-	-	-	-	-	-	-	-
6	Taxes collected in year levied	-	-	-	-	-	-	-	-
7	TOTAL RESOURCES	290,372	290,372	290,372	290,372	290,372	-	-	-
8	Requirements								
9	Fire/EMS Capital Outlay Transfer TO General Fund	-	-	-	290,372	290,372	-	-	-
10	Fire/EMS Capital Outlay Apparatus Purchase	-	-	-	-	-	-	-	-
11	Fire/EMS Capital Outlay Support Unit Purchase	-	-	-	-	-	-	-	-
12	TOTAL REQUIREMENTS	-	-	-	290,372	290,372	-	-	-
13	UNAPPROPRIATED ENDING FUND BALANCE	290,372	290,372	-	-	-	-	-	-
14	TOTAL REQUIREMENTS FOR APPARATUS RESERVE FUND	290,372	290,372	290,372	290,372	290,372	-	-	-

Historical Information Only

PERS RESERVE FUND

The PERS Reserve Fund was established in 2016 to help minimize the impact of anticipated PERS rate increases. Although the fund was originally established to pay down the transitional liability, in 2020/2021 the board determined it would be best to hold onto the funds. During fiscal years 2023, 2024, and 2025 transfers were made from the PERS reserve fund into the general fund, leaving an ending fund balance of zero. The funds that had been transferred were used to help to offset expenses while the districts awaited anticipated economic development and tax assessment growth.

Review Year: 2026	PERS Reserve Fund 24					
	Historical		Prior Budget		Current Budget	
	Actual	Actual	Budget	Projected	Proposed	Adopted
	FY 2022/23	FY 2023/24	FY 2024/25	FY 2024/25	FY 2025/26	FY 2025/26
1 Revenues						
2 Cash on Hand (Carry Forward)	624,806	374,806	289,806	289,806	-	-
3 Transferred IN, from other funds	-	-	-	-	-	-
4 Total resources, except taxes to be levied	624,806	374,806	289,806	289,806	-	-
5 Taxes estimated to be received	-	-	-	-	-	-
6 Taxes collected in year levied	-	-	-	-	-	-
7 TOTAL RESOURCES	624,806	374,806	289,806	289,806	-	-
8 Requirements						
9 Fire/EMS Transfer To General Fund	250,000	85,000	289,806	289,806	-	-
10 TOTAL REQUIREMENTS	250,000	85,000	289,806	289,806	-	-
11 UNAPPROPRIATED ENDING FUND BALANCE	374,806	289,806	-	-	-	-
12 TOTAL REQUIREMENTS FOR PERS RESERVE FUND	624,806	374,806	289,806	289,806	-	-

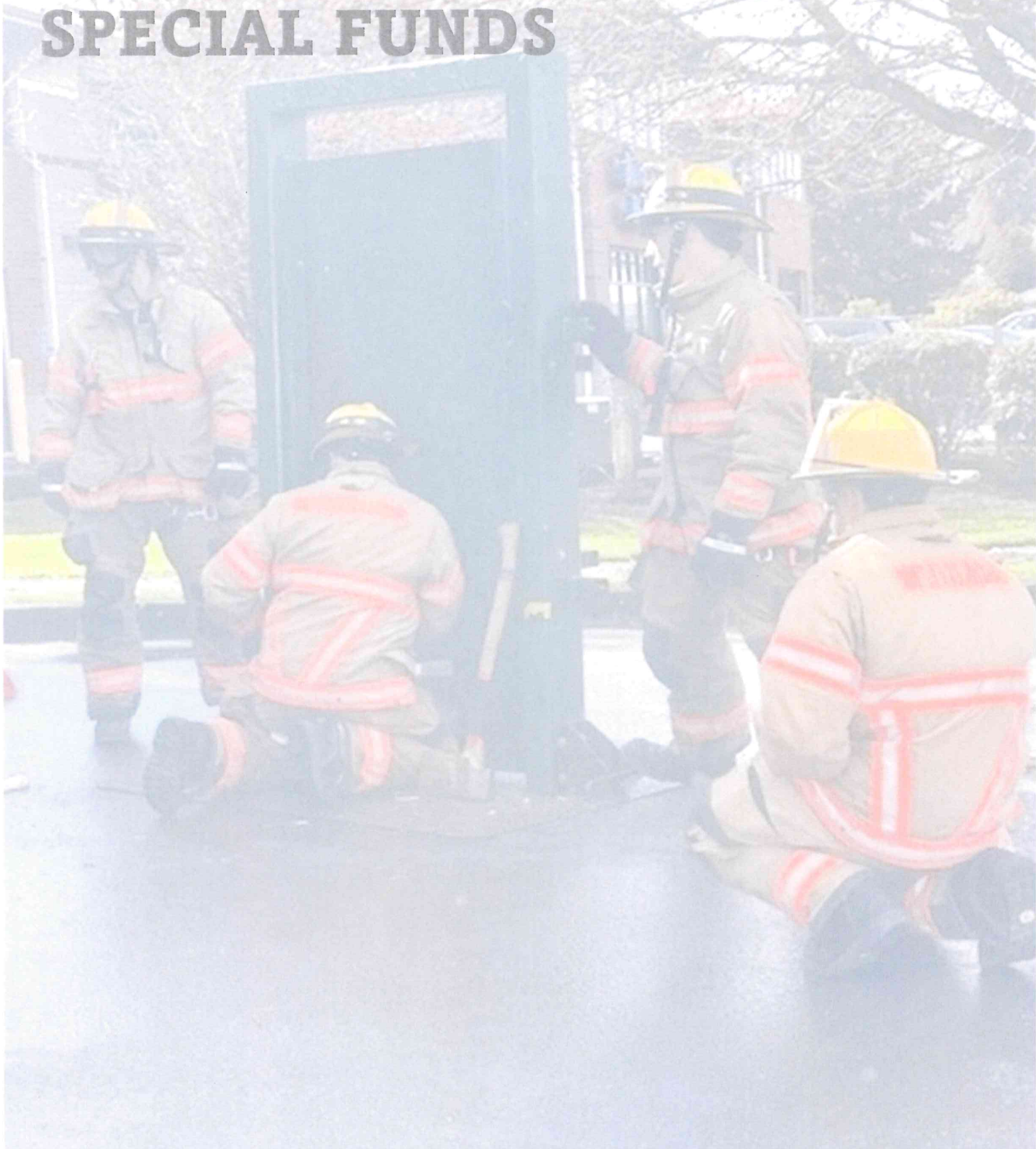
Historical Information Only

PERSONNEL RESERVE FUND

The Personnel Reserve Fund is being established in fiscal year 2026. The premise of the fund is to begin saving for future personnel positions or to help maintain current staffing including SAFER positions.

		Personnel Reserve Fund 26						
		Historical			Current Budget			
Review Year: 2036		Actual	Actual	Prior Budget	Projected	Proposed	Approved	Adopted
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2024/25	FY 2025/26	FY 2025/26	FY 2025/26
1	Revenues							
2	Cash on Hand (Carry Forward)	-	-	-	-	-	-	-
3	Transferred IN, from other funds	-	-	-	-	25,000	25,000	25,000
4	Miscellaneous Revenue	-	-	-	-	-	-	-
5	Total resources, except taxes to be levied	-	-	-	-	25,000	25,000	25,000
6	Taxes estimated to be received	-	-	-	-	-	-	-
7	Taxes collected in year levied	-	-	-	-	-	-	-
8	TOTAL RESOURCES	-	-	-	-	25,000	25,000	25,000
9	Requirements							
10	Fire/EMS Transfer to General Fund	-	-	-	-	-	-	-
11	TOTAL REQUIREMENTS	-	-	-	-	-	-	-
12	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	25,000	25,000	25,000
13	TOTAL REQUIREMENTS FOR PERSONNEL RESERVE FUND	-	-	-	-	25,000	25,000	25,000

SPECIAL FUNDS



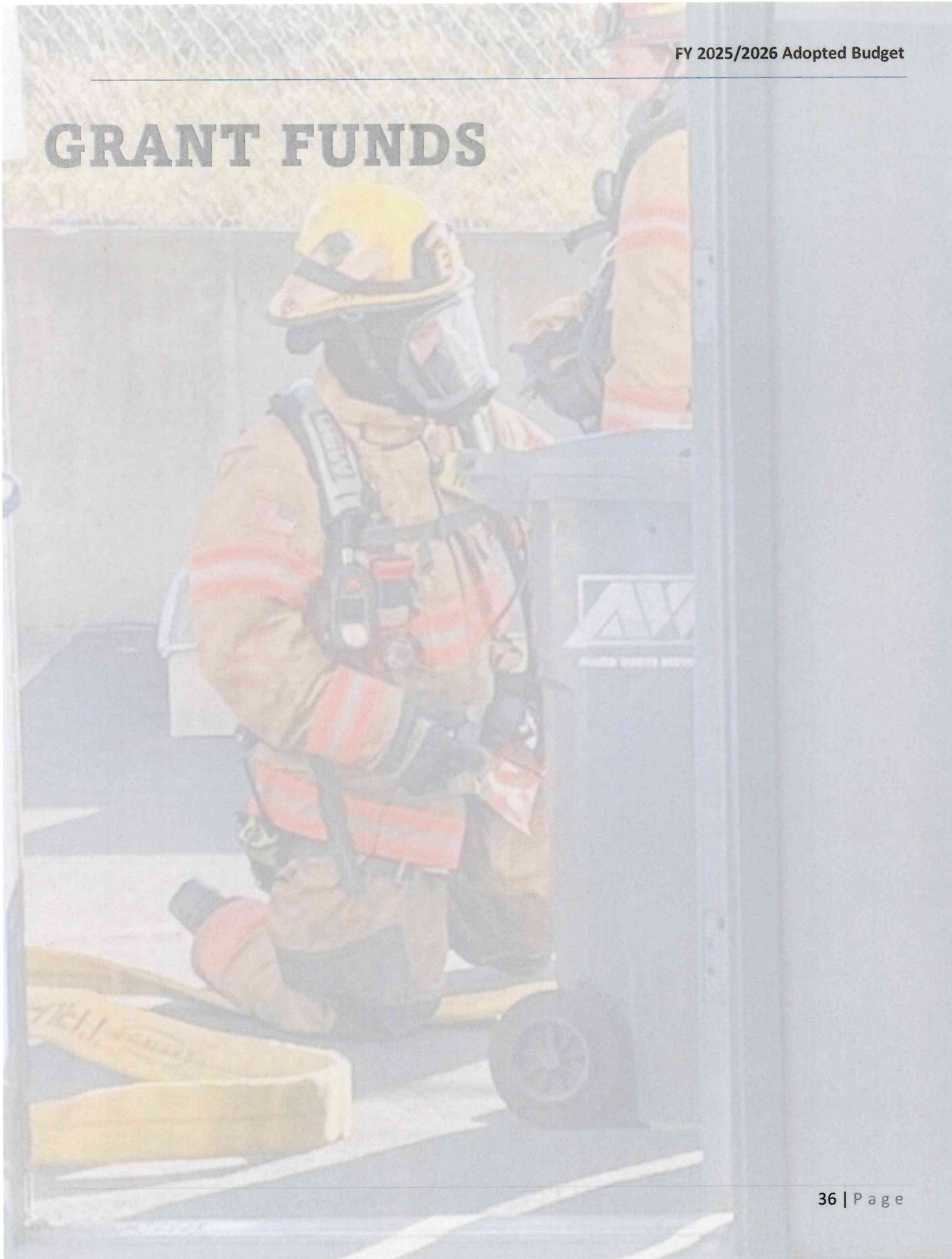
URBAN RENEWAL FUND

In 2015, the fire district received a grant from the City of Woodburn's Urban Renewal Agency. This grant was used to complete improvements on Station 21 in accordance with the scope and purpose of the urban renewal project. The project was complete in 2018. An ending fund balance in the amount of \$17,614 was carried over. With approval from the City of Woodburn the remainder of these funds were used in fiscal year 2023/2024 for facility improvements at Station 21 bringing the fund balance to zero.

SPECIAL FUND											
URBAN RENEWAL FUND 21											
Historical											
	Actual	Actual	Budget	Prior	FY	Projected	Proposed	Current Budget	Approved	Adopted	
	FY 2022/23	FY 2023/24	2024/25	2024/25		FY 2024/25	FY 2025/26	FY 2025/26	FY 2025/26	FY 2025/26	
1 Revenues											
2 Cash on Hand (Carry Forward)	17,614	17,614			-						-
3 Transferred IN, from other funds	-	-			-						-
4 Miscellaneous Revenue	-	-			-						-
5 Total resources, except taxes to be levied	17,614	17,614			-						-
6 Taxes estimated to be received	-	-			-						-
7 Taxes collected in year levied	-	-			-						-
8 TOTAL RESOURCES	17,614	17,614			-						-
9 Requirements											
10 Capital Outlay - Facilities	-	17,614			-						-
11 TOTAL REQUIREMENTS	-	17,614			-						-
12 UNAPPROPRIATED ENDING FUND BALANCE	17,614	-			-						-
13 TOTAL REQUIREMENTS FOR URBAN RENEWAL FUND	17,614	17,614			-						-

Historical Information Only

GRANT FUNDS



SAFER GRANT

In 2024, the District was awarded a 3 year, \$4,646,088.00 SAFER grant for the hiring of eight (8) additional firefighters, and covers the cost of personnel and uniforms. The grant period began in fiscal year 2025 and will end in fiscal year 2028.

Special Fund - SAFER Grant (31-part 1)									
Historical					Prior				
	Actual	Actual	FY 2023/24	FY 2024-25	Projected	Proposed	Approved	Adopted	
	FY 2022/23	2023/24	FY 2024-25	FY 2024-25	FY 2024/25	FY 2025/26	FY 2025/26	FY 2025/26	FY 2025/26
1 Revenues									
2 Cash on Hand (Carry Forward)	-	-	-	-	-	-	-	-	-
3 Transferred IN, from other funds	-	-	-	-	-	-	-	-	-
4 Grant Revenue	-	-	-	-	272,893	1,560,810	1,560,810	1,560,810	1,560,810
5 Total resources, except taxes to be levied	-	-	-	-	272,893	1,560,810	1,560,810	1,560,810	1,560,810
6 TOTAL RESOURCES	-	-	-	-	-	1,560,810	1,560,810	1,560,810	1,560,810
7 Requirements									
8 Fire/EMS - Personnel Service - Wages	-	-	-	-	174,644	854,277	854,277	854,277	854,277
9 Fire/EMS - Personnel Service - Taxes	-	-	-	-	15,345	69,624	69,624	69,624	69,624
10 Fire/EMS - Personnel Service - Workers Compensation	-	-	-	-	5,179	15,860	15,860	15,860	15,860
11 Fire/EMS - Personnel Service - Retirement	-	-	-	-	-	330,985	330,985	330,985	330,985
12 Fire/EMS - Personnel Service - Health	-	-	-	-	70,700	260,064	260,064	260,064	260,064
13 Fire/EMS - Personnel Service - Benefits & Fringe	-	-	-	-	-	-	-	-	-
14 Fire/EMS - Materials & Services - Uniforms	-	-	-	-	7,025	30,000	30,000	30,000	30,000
15 Total Full-Time Equivalent (FTE)	-	-	-	-	8	8	8	8	8
16 TOTAL REQUIREMENTS	-	-	-	-	272,893	1,560,810	1,560,810	1,560,810	1,560,810
17 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-	-	-	-
18 TOTAL REQUIREMENTS FOR SAFER GRANT FUND	-	-	-	-	272,893	1,560,810	1,560,810	1,560,810	1,560,810

Fund 31 SAFER Part 1

SAFER GRANT

In November of 2018 SAFER grant funds were awarded to support with the district's recruitment and retention of volunteer firefighters. The program was complete in November of 2022. In order to meet the Oregon budget law requirements, the historical data will be reported until fiscal year 2027.

Special Fund - SAFER Grant (31-part 2)

	Historical			Prior		Current Budget	
	Actual FY 2022/23	Actual 2023/24	FY Prior Budget FY 2024-25	Projected FY 2024/25	Proposed FY 2025/26	Approved FY 2025/26	Adopted FY 2025/26
1 Revenues							
2 Cash on Hand (Carry Forward)	32,599	-	-	-	-	-	-
3 Transferred IN, from other funds	-	-	-	-	-	-	-
4 Grant Revenue	101,733	-	-	-	-	-	-
5 Total resources, except taxes to be levied	-	-	-	-	-	-	-
6 Taxes estimated to be received	-	-	-	-	-	-	-
7 Taxes collected in year levied	-	-	-	-	-	-	-
8 TOTAL RESOURCES	134,332	-	-	-	-	-	-
9 Requirements							
10 Fire/EMS - Personnel Service - Wages	18,508	-	-	-	-	-	-
11 Fire/EMS - Personnel Service - Benefits & Fringe	21,011	-	-	-	-	-	-
12 Fire/EMS - Materials & Services - Equipment/Turn Outs	79,443	-	-	-	-	-	-
13 Fire/EMS - Materials & Services - Contractual & Physicals	2,694	-	-	-	-	-	-
14 Fire/EMS - Materials & Services - Education/Tuition	9,105	-	-	-	-	-	-
15 Fire/EMS - Materials & Services - Marketing	3,571	-	-	-	-	-	-
16 TOTAL REQUIREMENTS	134,332	-	-	-	-	-	-
17 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-	-
18 TOTAL REQUIREMENTS FOR SAFER GRANT FUND	134,332	-	-	-	-	-	-

Fund 31 SAFER Part 2

BOND PROJECT FUNDS

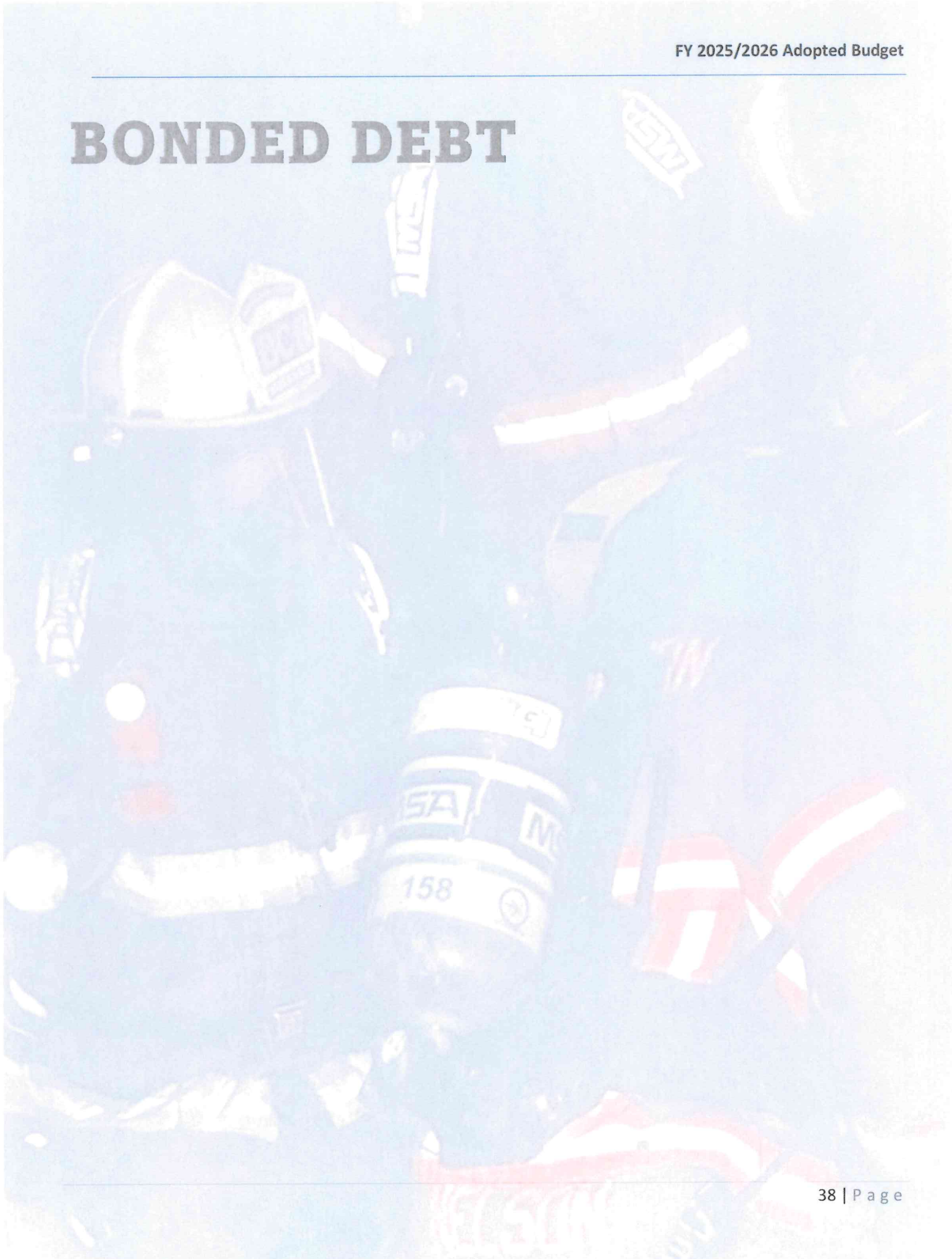


2024 BOND PROJECT FUND

The second of two bond sales related to the voter approved \$12,760,000 general obligation bond (GO Bond) that was passed in 2021. Funds allowed the district to complete capital projects including, building, apparatus, and equipment purchases. Bond funds in the amount of \$5,800,000 sold were the remaining of the initial \$12,760,000 total bond and yielded a \$597,912 bond premium as noted on line under revenues. All remaining bond funds are expected to be spent by no later than fiscal year 2027.

SPECIAL FUND											
2024 GO BOND PROJECT FUND (42)											
Historical						Current Budget					
	Actual FY 2022/23	Actual FY 2023/24	Prior Budget FY 2024/25	Projected FY 2024/25	Proposed FY 2025/26	Approved FY 2025/26	Adopted FY 2025/26				
								Actual FY 2022/23	Actual FY 2023/24	Prior Budget FY 2024/25	Projected FY 2024/25
1 Revenues											
2 Cash on Hand (Carry Forward)	-	-	-	-	3,469,067	3,469,067	3,469,067	3,469,067			
3 Proceeds from Bond Sale	-	-	5,800,000	5,800,000	-	-	-	-			
4 Bond Premium	-	-	553,600	597,912	-	-	-	-			
5 Interest	-	-	193,000	217,425	-	-	-	-			
6 Miscellaneous	-	-	-	-	-	-	-	-			
7 Transfer in from Wildland Program Fund	-	-	-	-	21,000	21,000	21,000	21,000			21,000
8 Transferred from 2022 Bond Project Fund	-	-	-	-	705	705	705	705			705
9 Total resources, except taxes to be levied	-	-	6,546,600	6,615,337	3,490,772	3,490,772	3,490,772	3,490,772			3,490,772
10 TOTAL RESOURCES	-	-	6,546,600	6,615,337	3,490,772	3,490,772	3,490,772	3,490,772			3,490,772
11 Requirements											
12 Cost of Bond Issuance	-	-	194,685	138,877	-	-	-	-			-
13 Bank Fees	-	-	1	1	-	-	-	-			-
14 Fire & EMS Equipment	-	-	106,675	-	-	-	-	-			-
15 Apparatus	-	-	1,584,301	-	1,000,000	1,000,000	1,000,000	1,000,000			1,000,000
16 Station 21 Remodel	-	-	-	559,127	-	-	-	-			-
17 Station 23 Construction	-	-	4,124,763	2,448,264	2,244,772	2,244,772	2,244,772	2,244,772			2,244,772
18 Station 22 Remodel	-	-	-	-	246,000	246,000	246,000	246,000			246,000
19 TOTAL REQUIREMENTS FOR 2024 GO BOND PROJECT FUND	-	-	6,010,425	3,146,269	3,490,772	3,490,772	3,490,772	3,490,772			3,490,772
20 Interfund Transfers											
21 Transfer to General Fund	-	-	-	-	-	-	-	-			-
22 TOTAL INTERFUND TRANSFERS	-	-	-	-	-	-	-	-			-
23 TOTAL REQUIREMENTS FOR 2024 GO BOND PROJECT FUND	-	-	6,010,425	3,146,269	3,490,772	3,490,772	3,490,772	3,490,772			3,490,772
24 UNAPPROPRIATED ENDING FUND BALANCE	-	-	536,175	3,469,067	-	-	-	-			-
25 TOTAL REQUIREMENTS FOR 2024 GO BOND PROJECT FUND	-	-	6,546,600	6,615,337	3,490,772	3,490,772	3,490,772	3,490,772			3,490,772

BONDED DEBT



2022 BONDED DEBT

This 20 year bond was approved by voters in 2021. The *first* series of bond funds were sold and issued in 2022. The data represented below shows historical actuals for fiscal years 2023, 2024, estimates for fiscal year 2025, and budgeted for fiscal year 2026. Total combined taxes needed to fulfill both the 2022 bonded debt and the 2024 bonded debt = \$740,740. The \$740,740 includes \$400,915 for the 2022 debt payments and the \$339,825 for the 2024 debt payments. The combined levied tax amount for fiscal year 2026 will be \$746,060; when applying a 96% collection rate to the levied amount, the anticipated revenue should equal \$716,218 which when added to the \$24,523 cash forward = \$740,741 which is sufficient for making the principal and interest payments for both the 2022 bond debt and the 2024 bond debt.

Bond Debt Payments for:

Bond Debt Payments for:

General Obligation Bonds

BONDED DEBT

Debt Service Fund 40 (Page 1)

Historical

	Actual FY 2022/2023	Actual FY 2023/24	Prior Budget FY 2024/25	Prior Projected FY 2024/25	Proposed FY 2025/26	Current Budget Approved FY 2025/26	Adopted FY 2025/26
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1 2022 GO Bond Debt Service - Revenues:

2		48,160	8,369	18,205	-	-	-
3		-	-	-	400,915	400,915	400,915
4		-	-	-	-	-	-
5		-	-	-	-	-	-
6		-	-	378,105	368,269	-	-
7		412,705	346,587	-	-	-	-
8		412,705	394,747	386,474	400,915	400,915	400,915

9 2022 GO Bond Debt Service - Principal Payments:

10		185,000	-	-	-	-	-
11		-	155,000	-	-	-	-
12		-	-	170,000	170,000	-	-
13		-	-	-	190,000	190,000	190,000
14		185,000	155,000	170,000	170,000	190,000	190,000

15 2022 GO Bond Debt Service - Interest Payments:

16		179,545	-	-	-	-	-
17		-	221,542	-	-	-	-
18		-	-	216,474	216,474	-	-
19		-	-	-	210,915	210,915	210,915
20		179,545	221,542	216,474	210,915	210,915	210,915

TOTAL INTEREST 2022 GO BOND DEBT

21		364,545	376,542	386,474	400,915	400,915	400,915
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TOTAL REQUIREMENTS FOR DEBT SERVICE FUND

22		48,160	18,205	-	-	-	-
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TOTAL REQUIREMENTS FOR DEBT SERVICE FUND

23		412,705	394,747	386,474	400,915	400,915	400,915
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2024 BONDED DEBT

This 20 year bond was approved by voters in 2021. The second series of bond funds were sold and issued in 2024. The data represented below shows estimates for fiscal year 2025, and budgeted for fiscal year 2026. Total combined taxes needed to fulfill both the 2022 bonded debt and the 2024 bonded debt = \$740,740. The \$740,740 includes \$400,915 for the 2022 debt payments and the \$339,825 for the 2024 debt payments. The combined levied tax amount for fiscal year 2026 will be \$746,060; when applying a 96% collection rate to the levied amount, the anticipated revenue should equal \$716,217 which when added to the \$24,523 cash forward = \$740,741 which is sufficient for making the principal and interest payments for both the 2022 bond debt and the 2024 bond debt.

BONDED DEBT		2024 Debt Service Fund 40 (Page 2)					
Bond Debt Payments for:		Historical		Prior		Current Budget	
Bond Debt Payments for:		Actual		Budget		Approved	
<input type="checkbox"/> General Obligation Bonds		Actual	Actual	Budget	Budget	Proposed	Adopted
		FY 2022/2023	FY 2023/24	FY 2024/25	FY 2024/25	FY 2025/26	FY 2025/26

1	2024 GO Bond Debt Service - Revenues:						
2	Cash on Hand (Carry Forward fund)			-	-	24,523	24,523
3	Current Year Taxes to be Received	-	-	365,405	365,405	315,302	315,302
4	Transferred from Other Funds	-	-	-	-	-	-
5	Total resources, except taxes to be levied	-	-	-	-	-	-
6	Taxes estimated to be received	-	-	-	-	-	-
7	Taxes collected in year levied	-	-	-	-	-	-
8	TOTAL RESOURCES	-	-	365,405	365,405	339,825	339,825
9	2024 GO Bond Debt Service - Principal Payments:						
10	Bond Issues July 2024 - Payment June 15, 2025	-	-	55,000	55,000	-	-
11	Bond Issued July 2024 - Payment June 15, 2026	-	-	-	-	45,000	45,000
12	Total Principal 2024 GO Bond Debt	-	-	55,000	55,000	45,000	45,000
13	2024 GO Bond Debt Service - Interest Payments:						
14	Bond Issued July 2024 - Interest Payments December 15, 2024 & June 15, 2025	-	-	202,936	202,936	-	-
15	Bond Issued July 2024 - Interest Payments December 15, 2025 & June 15, 2026	-	-	-	-	276,083	276,083
16	Total Interest 2024 GO Bond Debt	-	-	202,936	202,936	276,083	276,083
17	TOTAL REQUIREMENTS FOR DEBT SERVICE FUND	-	-	257,936	331,083	339,825	339,825
18	UNAPPROPRIATED ENDING FUND BALANCE	-	-	107,469	24,523	-	-
19	TOTAL REQUIREMENTS FOR DEBT SERVICE FUND	-	-	365,405	355,606	339,825	339,825

2002 BONDED DEBT

This 20 year bond was issued in 2002 and was paid in full in fiscal year 2022. The information represented below indicates historical data as required under Oregon Revised Statutes.

BONDED DEBT FUND 40						
Bond Debt Payments for:						
Bond Debt Payments for:						
<input type="checkbox"/> General Obligation Bonds						
Debt Service Fund (Page 3 - Historical data only)						
		Historical		Prior		Current Budget
	Actual	Actual	FY 2023/24	Budget	FY 2024/25	Approved
	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2025/26	Adopted

1	Revenues		21,074				
2	Cash on Hand (Carry Forward)		-	-	-	-	-
3	Previously Levied Taxes to be Received		-	-	-	-	-
4	Interest		-	-	-	-	-
5	Transferred from Other Funds		-	-	-	-	-
6	Total resources, except taxes to be levied		21,074	-	-	-	-
7	Taxes estimated to be received		-	-	-	-	-
8	Taxes collected in year levied		-	-	-	-	-
9	TOTAL RESOURCES		21,074	-	-	-	-
10	Requirements		-	-	-	-	-
11	Bond Principal Payments		-	-	-	-	-
12	TOTAL PRINCIPAL		-	-	-	-	-
13	Bond Interest Payments		-	-	-	-	-
14	TOTAL INTEREST		-	-	-	-	-
15	Interfund Transfers		-	-	-	-	-
16	Transfer to General Fund		21,074	-	-	-	-
17	TOTAL REQUIREMENTS FOR 2002 DEBT SERVICE FUND		21,074	-	-	-	-
18	UNAPPORTIATED ENDING FUND BALANCE		-	-	-	-	-
19	TOTAL REQUIREMENTS FOR DEBT SERVICE FUND		21,074	-	-	-	-

Bonded Debt – Fund 40

When voters approve a bond levy, the governing body sells bonds up to the authorized dollar amount. These bond sales provide funds for capital projects while creating a debt obligation that must be repaid over time. Each bond sale generates a debt service schedule outlining the principal and interest payments due within each fiscal year.

Governing agencies are required to levy only the necessary taxes to cover debt payments for that fiscal year.

Bond Approvals and Sales

In 2021, fire district voters approved a \$12,760,000 bond.

- **2021 GO Bond Debt** – The first bond sale amounted to \$6,960,000, with full repayment scheduled by 2042. In fiscal year 2026, the combined principal and interest payments total \$400,915 (referenced on 2022 Bonded Debt page).
- **2024 GO Bond Debt** – The second bond sale amounted to \$5,800,000. Combined with the 2021 bond sale, this completes the \$12,760,000 voter-approved amount. The repayment of this debt is scheduled to be fulfilled by 2044. In fiscal year 2026, the combined principal and interest payments total \$339,825 (referenced on 2024 Bonded Debt page).

Fiscal Year 2026 Debt Payment Requirements

- **2021 Bond Payment:** \$400,915
- **2024 Bond Payment:** \$339,825
- **Total Fiscal Year 2026 Payment Requirement:** \$740,740

After applying an estimated cash carry forward from the prior year of \$24,523, the remaining amount to be collected is **\$716,217**. The district calculates tax revenue based on a 96% collection rate. To ensure sufficient funds for the bond payments, the required tax levy amount is **\$746,060**:

$\$746,060 \times 96\% \text{ collection rate} = \$716,217$

Debt Levy and Reporting Requirements

Although the bonded debt levy is collected as a single amount, the debt history must be maintained separately for each bond issuance. This includes documentation of payment dates, as well as a breakdown of principal and interest payments paid annually for each bond.

The revenue outlined on pages 1 and 2 of the fund 40 worksheets reflect the total tax levy needed for both bond payments in fiscal year 2026. However, debt obligations must be reviewed and reported separately for the 2021 and 2024 bond issuances to ensure transparency and compliance with financial reporting standards.

The 2002 Bonded Debt page provides historical data as required under the Oregon Revised Statutes for government budgeting for the prior bond debt which was sold in 2002 and fulfilled in 2022. This will be the last year that this data is required as part of the budgeting process.

GLOSSARY

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.

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 fund's assets which: does not increase a liability (e.g. proceeds from a loan); does not represent a repayment of 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.

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, 2025, to June 30, 2026, will be held at the Woodburn Fire District Headquarters, 1776 Newberg Hwy, Woodburn. The meeting will take place on April 16, 2025, at 5:30 p.m. The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget.

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

If needed, an additional separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. If needed, this second meeting will be held on:

May 21, 2025, at 5:30 p.m., at Woodburn Fire District Headquarters, 1776 Newberg Hwy, Woodburn.

A copy of the budget document may be inspected or obtained on or after April 11, 2025, at Woodburn Fire District Headquarters, 1776 Newberg Hwy, Woodburn, between the hours of 8:00 a.m. and 4:00 p.m. or by visiting the district website at www.woodburnfire.com.

Notice also available at www.woodburnfire.com

Published – Woodburn Independent 4/2 & 4/9

Published on the district website beginning 2/25/2025:

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Published - Woodburn Independent 4/2 & 4/9/2025