

WOODBURN RURAL
FIRE PROTECTION
DISTRICT NO. 6

Approved Budget

Detailing an overview
of the past year and
the changes ahead
for fiscal year 2027.



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Budget Message

Pursuant to Oregon Budget Law (ORS 294), the Woodburn Fire District presents a balanced budget for fiscal year 2026-2027. This budget has been prepared in accordance with statutory requirements and reflects The District's responsibility to provide efficient and effective fire protection and emergency medical services to residents within The District boundaries.

The Fiscal Year 2026-2027 budget supports The District's core functions, including emergency response operations, personnel services, facility and apparatus maintenance, and long-term financial stability. The proposed budget is based on conservative revenue projections and prudent expenditure estimates to ensure fiscal sustainability and continuity of operations.

Primary Operating Budget / General Fund (10)

The General Fund continues to be the primary operating fund of The District and supports personnel, operations, training, and administrative services.

Although assessed property value within The District continues to increase due to residential and commercial development, a substantial decrease in revenue projections is estimated for fiscal year 2027 compared to the four preceding fiscal years. Consistent with prior fiscal years, revenue estimates provided by the Marion County Tax Assessor's Office are expected to be adjusted during the fiscal year as assessed values are finalized. Though not guaranteed, historically The District has experienced upward revenue adjustments following initial estimates.

In May 2026, The District will place an additional local option levy before voters. The local option levy is an established funding mechanism that supports ongoing operations and staffing levels including maintaining the eight firefighters currently paid by SAFER Grant funds. Levy revenue is incorporated into long-term financial planning to ensure service levels are maintained as call volume and service demands continue to increase. The District's total responses have increased by 80% since 2015 and are estimated to continue to increase with the community's growth.

An alternative proposed budget which includes the passing of the May local option levy is also being presented for considered approval.

Reserve Funds

The District maintains the following reserve funds in compliance with Oregon budget law:

- Antique Reserve Fund (23)
- Personnel Reserve Fund (26)

Reserve funds support long-term financial planning and reduce reliance on short-term financing. In prior fiscal years, the Apparatus (22) and PERS (24) Reserve Funds were used as bridge funding to support staffing increases necessitated by population growth. These funds are currently depleted and are included in the budget as historical data, as required by statute.

Future budgets will evaluate opportunities to reestablish additional reserve contributions as revenues allow.

The Antique Reserve Fund continues to receive restricted donations and is used solely for the maintenance and preservation of The District's antique fire apparatus.

The Personnel Reserve Fund is maintained to support future staffing needs and provide financial flexibility related to personnel costs.

Special Funds – Urban Renewal (21)

The Urban Renewal Fund reflects the impact of tax on District revenues. Urban renewal does not increase the tax rate but affects the distribution of tax revenue received by local taxing Districts.

Previously awarded urban renewal grant funds have been fully expended. The fund remains in the FY 2026–2027 budget as historical information to comply with Oregon budget law.

Program Funds

Wildland Program Fund (25)

The Wildland Program Fund accounts for revenues and expenditures associated with conflagration deployments. Revenues and expense reimbursements are allocated to the general fund in accordance with board approved budget adjustment resolutions. Seventy percent of revenues are transferred from the general fund into the wildland program fund following the earnings year. Expenditures support training, equipment, and operational readiness related to wildland response.

CPR Program Fund (27)

The CPR Program Fund accounts for revenues and expenditures related to CPR training programs. The program is intended to be revenue neutral and is tracked separately from the General Fund for transparency and accountability.

Grant Funds Safer (31)

The District continues to administer a three-year FEMA Staffing for Adequate Fire and Emergency Response (SAFER) grant awarded in 2024. The grant funded the hiring of eight firefighters, increasing total line staffing to 24 members and enabling The District to staff two engine companies on a daily basis.

The addition of these firefighters has produced measurable operational benefits for the community, including reduced response times, improved management of simultaneous and overlapping incidents, enhanced firefighter safety through adequate crew sizes, and increased reliability in maintaining minimum staffing levels district wide. These staffing improvements also expand The District's

capacity for training, prevention activities, and community engagement while supporting continued service delivery as call volume increases.

The grant period extends through February 2028. During FY 2026–2027, The District will continue evaluating long-term funding strategies to sustain these positions beyond the grant term, including an additional local option levy which will be presented to voters during the May 2026 election. In addition to proposing a local option levy, The District will continue to review analysis of assessed value growth, and potential grant opportunities.

Bond Project Funds (41 & 42)

Bond Project Funds account for expenditures associated with the voter-approved \$12.7 million general obligation bond passed in 2021. Bond proceeds have funded apparatus and emergency medical equipment purchases, facility improvements, and the construction of Station 23 in Gervais.

- Station 23 was completed in Fall 2025 and is fully operational, improving emergency response coverage and reducing response times within the Gervais area and surrounding portions of The District.
- Seven of eight planned fire apparatus have been purchased. Budgeted bond funds will be used for the final apparatus, a Type 1 engine, anticipated for delivery in 2026.
- Station 21 remodeling was completed in March 2025.
- The remodel of Station 22 is currently underway to improve facility functionality, firefighter safety, and operational efficiency. Bond funded capital projects are nearing completion, and remaining bond proceeds will be monitored to ensure appropriate project closeout and compliance with bond requirements.

Bond Expenditure Plan (40)

The Debt Service Fund accounts for principal and interest payments on voter-approved bonded debt. Property tax revenues for FY 2026–2027 in the amount of \$753,411 when combined with the estimated cash carry forward are projected to be sufficient to meet all scheduled debt service obligations for both the 2022 and 2024 bond issuances.

Unappropriated Ending Fund Balances

The proposed budget includes unappropriated ending fund balances to ensure adequate cash flow during the property tax collection cycle. The General Fund ending balance is sufficient to support five months of operations, consistent with board policy.

Conservative revenue forecasting and expenditure budgeting are intentional practices designed to ensure fiscal stability and continuity of services.

Emergency Response Operations & Staffing

Emergency response activity continues to increase. In calendar year 2025, the Woodburn Fire District responded to just over 4,100 emergency incidents, reflecting continued population growth and service demand.

The frequency of overlapping incidents has also increased. The completion of Station 23, ongoing improvements to Station 22, and the addition of eight firefighters have strengthened The District's ability to manage concurrent incidents, maintain District-wide coverage, and meet community expectations for timely and effective emergency response.

Conclusion

The FY 2026–2027 budget complies with Oregon Local Budget Law and reflects responsible fiscal management while supporting The District's statutory obligation to provide fire protection and emergency medical services. Continued investment in staffing, facilities, and apparatus has improved operational capacity and enhanced service delivery to the community. The administration respectfully submits this proposed budget for review by the Budget Committee and consideration by the Board of Directors.

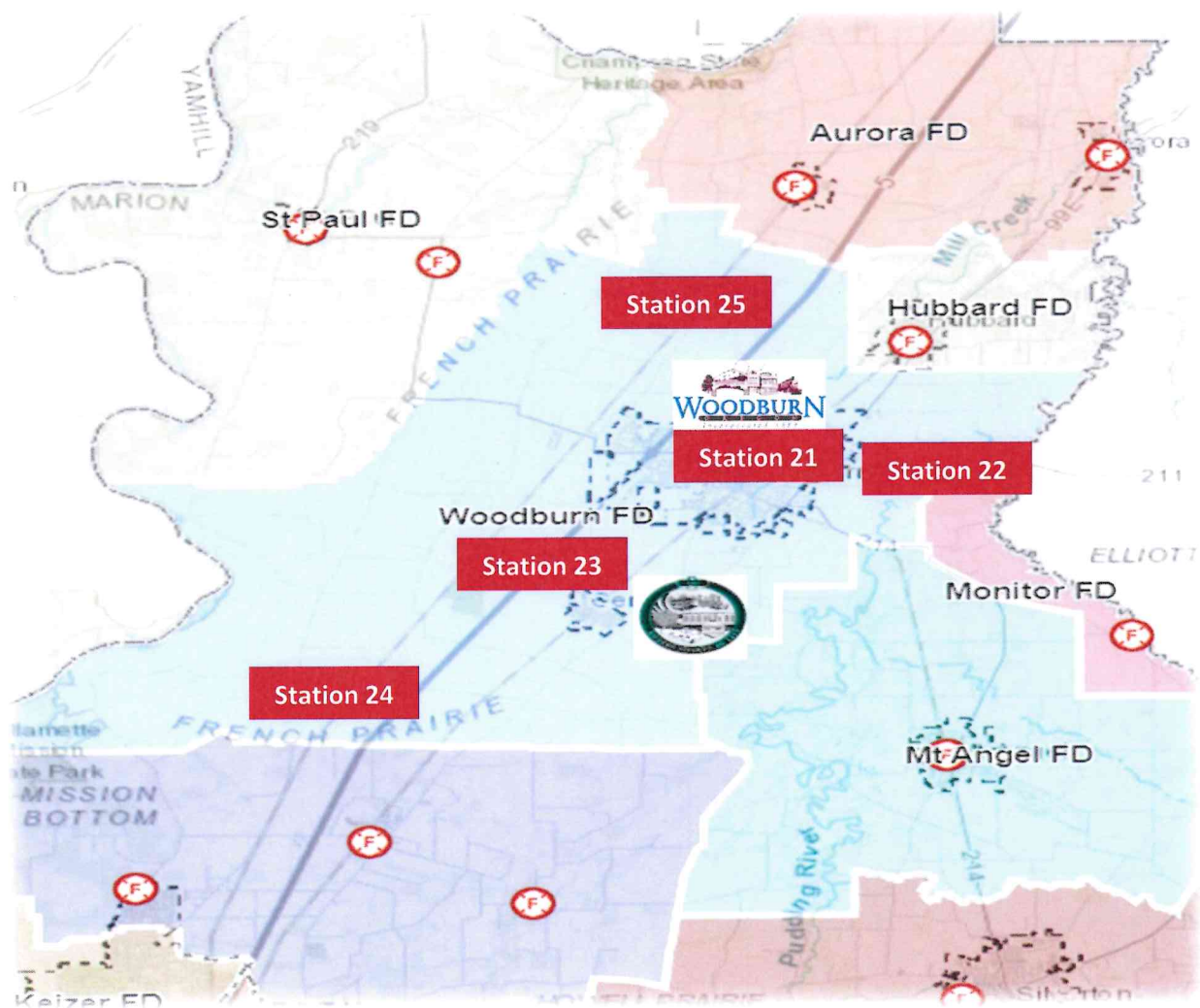
Jim Walker
WFD Fire Chief / Budget Officer
Woodburn Rural Fire Protection District No. 6

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 five stations: Station 21, which is The District’s headquarters, and Station 22 are in Woodburn. Station 23 is located between Woodburn and Gervais on Butteville Rd., Station 24 is southwest of Gervais near Waconda, and Station 25 is on Butteville Road west of Hubbard.



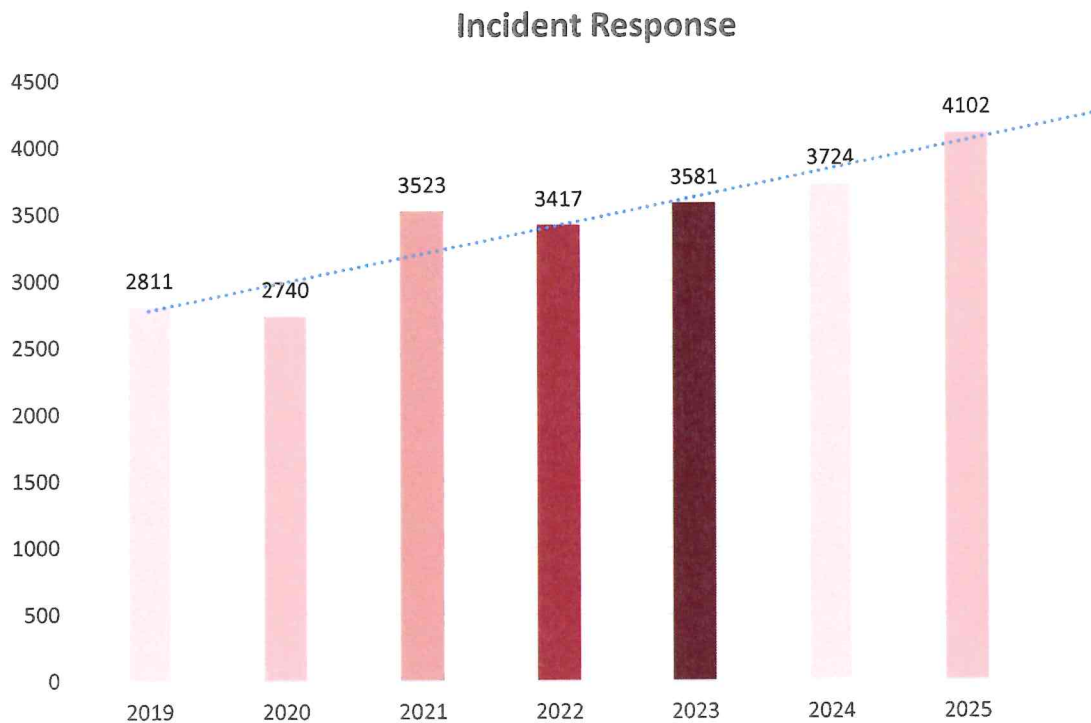
As an all-hazards fire District, Woodburn Fire provides services and programs tailored to meet the needs of the community. Those services include but are not limited to:

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

The fiscal year 2026/2027 budget includes the equivalent of 29.75 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.

There were 1,249 overlapping emergency calls in 2025, 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 are the key factors for maintaining current staffing levels.



The District’s administrative team will consist of (4.25) FTE including the fire chief, assistant chief, finance/public information officer, a part-time volunteer recruiter and trainer, part-time administrative assistant, and quarter-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 six students which are housed at one of The District outstations.

Demographics

The Woodburn Fire District has a diverse service area with a large rural farming community that surrounds the suburban cities of Gervais and 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 Mall 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

- Woodburn Villas LLC
- Bruce Packing
- Woodburn West LLC
- Northwest Natural Gas Co
- Woodburn Place Apartments LLC

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.

Within The District boundaries are (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 the 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 2029
Andy Ponce, Vice President	June 2027
Deb Yager, Secretary Treasurer	June 2027
Ed Everts, Director	June 2029
Steve Kufeldt	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.



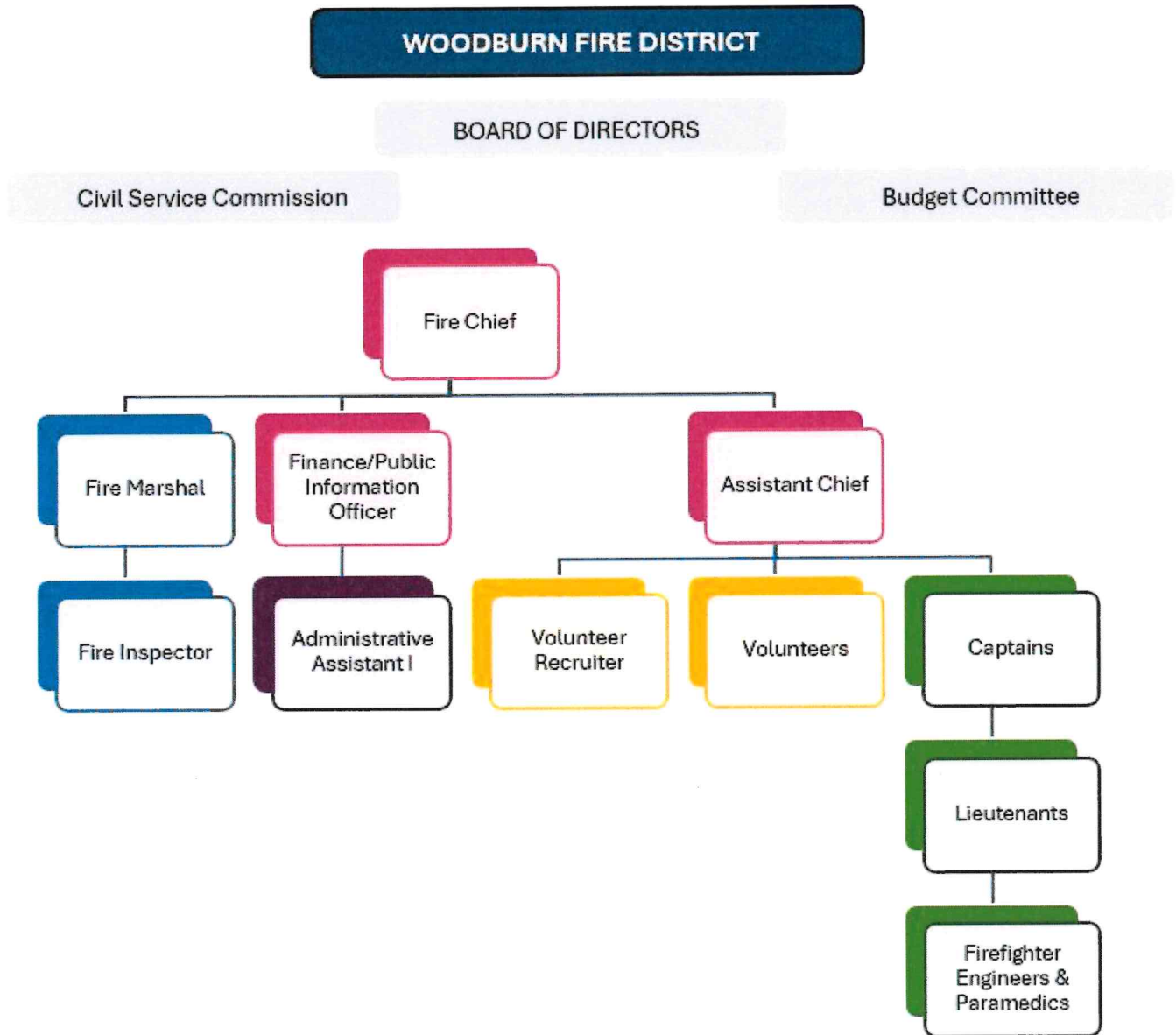
ADMINISTRATIVE STAFF	Years of Service
Jim Walker, Fire Chief	3
Mike Corless, Assistant Chief	1
Korrin Petersen, Finance/Public Information Officer	7
Ibzan "Omar" Ortiz, Fire Marshal	1
Elizabeth Kelly, Fire Inspector	4
Uli Reich, CERT/CPR Coordinator	35
Mathew Smith, Volunteer Recruiter	16

LINE STAFF	Years of Service
Jon Koenig, Captain	26
Jeremy Peil, Captain	23
Joseph Jacobucci, Lieutenant	21
Alex Weninger, Lieutenant	12
Jesse Halpern, Lieutenant	7
Ryan Johnson, Lieutenant	12
Robb Gramzow, Engineer Paramedic	25
Rual Garza, Engineer	25
Dan Agee, Engineer	23
Jerrold Schuch, Engineer Paramedic	5
Jorden Jacobucci, Engineer Paramedic	5
Dylan Selleck, Engineer	5
Thomas Cally, Engineer	3
Jared Redmon, Engineer	3
Jeffrey Robinson, Engineer	2

David Nelson, Engineer	2
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 2026

COMMITTEE MEMBER	TERM EXPIRES
Jerry Cotter, Board President	June 2029
Andy Ponce, Board Vice President	June 2029
Deb Yager, Board Secretary Treasurer	June 2027
Ed Everts	June 2029
Steve Kufeldt	June 2027
Wade Thomas	June 2027
Debbie Ballweber	June 2029
Jay Hannon	June 2026
Matt Geiger	June 2026
Mickey Wagner	June 2028

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 • Budget worksheets due to finance officer.
<p><u>February</u></p>	<p><u>Budget Development Continues:</u></p> <ul style="list-style-type: none"> • 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 projections and the building of budget • Administrative team reviews and finalizes budget by funds • Fire chief/budget officer builds budget presentation
<p><u>April</u> 04/01/2026</p> <p>04/01 & 4/8/2026</p> <p>04/10/2026</p>	<p>Budget document completion, final touches, and assembly.</p> <p>Publish notice of budget committee meetings in Woodburn Independent and on The District's website.</p> <p>Budget committee receives budget</p>
<p>04/15/2026</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> 5/20/2026</p>	<p><u>Budget Committee Meeting</u></p> <ul style="list-style-type: none"> • Supplemental budget committee meeting – if needed
<p><u>June</u> 06/03/2026 06/10/2026</p>	<p>Publish budget hearing notice and budget summary.</p>
<p><u>06/17/2026</u></p>	<p><u>Public Hearing and Adoption of 2026-2027 Fiscal Year Budget</u></p>
<p><u>July</u> No later than 07/15/2026</p>	<p>Submit Local Budget (LB) Form 50 to Marion County Assessor with two copies of District Resolution adopting the 2026-2027 Fiscal Year Budget</p>

The fiscal year 2026-2027 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's 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 11.1*
- 2. Staff Responsibilities** – The fire chief is the administrative officer of the Woodburn Fire District. The 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 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 11.2*

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 5 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 11.3.*
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 11.4*
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’ requests 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 11.5*
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 11.6*

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 11.7*

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 11.8*

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 11.9*

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.

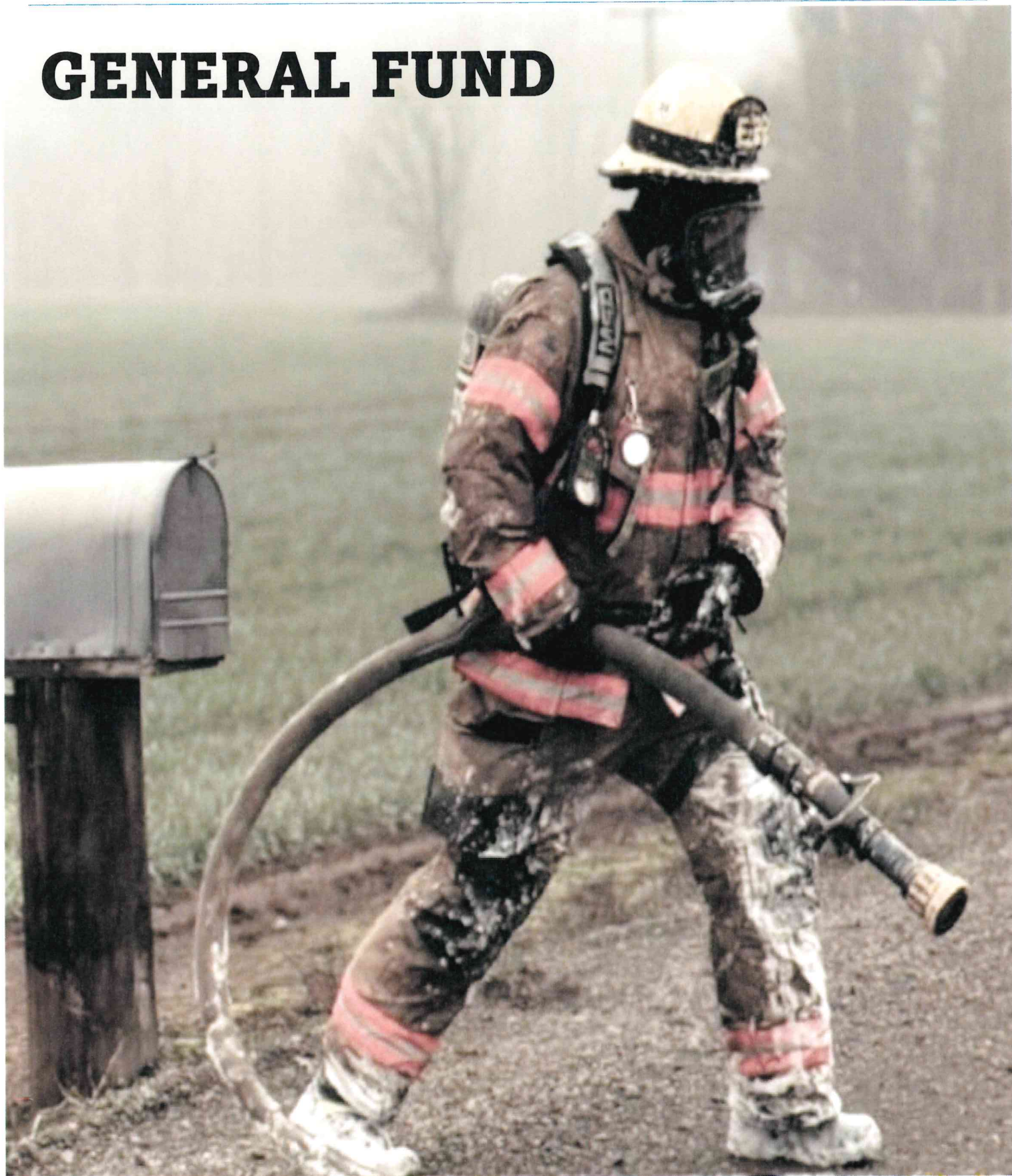
FINANCIAL OVERVIEW. The District’s budget is comprised of twelve funds; the General Fund (10), Urban Renewal Fund (21), Apparatus Reserve Fund (22), Antique Reserve Fund (23), PERS Reserve Fund(24), Wildland Program Fund (25), Personnel Reserve Fund (26), CPR Program Fund (27), SAFER Grant Fund (31),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



What is Fund Accounting? ...

- Not-for-profit accounting systems should operate on a fund basis
 - Fiscal and accounting entity
 - With self-balancing accounts
 - Matches revenues with expenses
 - Funds are segregated for the purpose of carrying out specific activities
 - Such as eligible activities cited in a grant agreement

GENERAL FUND



GENERAL FUND - FIRE & EMS

Historical

	Actual	Actual	Prior Budget	Projected Year End	Fiscal Year 2026/2027 Budget	Adopted
	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2025/2026	Proposed	Approved

Account#	Description	Actual FY 2023/2024	Actual FY 2024/2025	Prior Budget FY 2025/2026	Projected Year End FY 2025/2026	Proposed	Approved	Adopted
REVENUES								
1	10-00-4000	3,149,351	3,322,578	3,626,296	3,707,258	4,082,123	4,082,123	4,082,123
2	10-00-4010	4,202,994	4,795,419	5,215,309	5,337,322	5,601,677	5,601,677	5,601,677
3	10-00-4011	84,418	97,909	75,000	103,418	95,000	95,000	95,000
4	10-00-4050	828,160	948,200	937,890	1,003,000	1,030,282	1,030,282	1,030,282
5	10-00-4100	3,244	3,243	3,200	3,200	3,243	3,243	3,243
6	10-00-4110	235	-	-	5,291	3,000	3,000	3,000
7	10-00-4150	-	67,481	120,625	64,124	57,375	57,375	57,375
8	10-00-4220	141,916	316,644	444,072	555,943	-	-	-
9	10-00-4300	-	12,799	10,473	11,473	5,000	5,000	5,000
10	10-00-4500	58,799	14,369	29,867	41,180	1,500	1,500	1,500
11	10-00-4525	23,291	6,076	-	-	-	-	-
12	10-00-4510	775	1,914	1,000	1,000	1,000	1,000	1,000
13	10-00-4515	4,416	4,415	-	95	-	-	-
14	10-00-4520	64,500	4,300	8,500	6,950	3,000	3,000	3,000
15	10-00-4530	367	844	-	1,737	1,000	1,000	1,000
16	10-00-4535	-	-	1,500	-	-	-	-
17	10-00-4810	-	290,372	-	-	-	-	-
18	10-00-4814	-	-	-	-	-	-	-
19	10-00-4820	85,000	289,806	-	-	-	-	-
20	10-00-4850	-	-	3,003	3,003	-	-	-
21	10-00-4812	-	-	-	-	-	-	-
22	10-00-4900	-	-	-	-	-	-	-
23		216,622	215,077	75,000	138,706	125,000	125,000	125,000
24		3,748,515	4,549,918	4,323,536	6,443,740	4,282,241	4,282,241	4,282,241
25		5,115,572	5,841,528	6,228,199	4,539,960	6,726,959	6,726,959	6,726,959
26		8,864,087	10,391,446	10,551,735	10,983,700	11,009,200	11,009,200	11,009,200
		Total Resources:						

Historical

	Actual	Actual	Prior Budget	Projected Year End	Fiscal Year 2026/2027 Budget	Adopted
	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2025/2026	Proposed	Approved

Account#	Description	Actual FY 2023/2024	Actual FY 2024/2025	Prior Budget FY 2025/2026	Projected Year End FY 2025/2026	Proposed	Approved	Adopted
PERSONNEL SERVICES								
27	10-21-5110	530,960	598,000	766,553	719,000	849,142	849,142	849,142
28	10-21-5116	1,550,674	1,646,387	1,929,541	1,875,055	2,021,606	2,021,606	2,021,606
29	10-21-5117	15,232	10,726	3,765	2,321	1,444	1,444	1,444
30	10-21-5118	45,303	53,734	71,900	74,600	84,851	84,851	84,851
31	10-21-5120	432,048	638,372	710,041	572,592	519,790	519,790	519,790
32	10-21-5125	-	2,275	1,000	1,000	1,000	1,000	1,000
33	10-21-5215	216,708	245,130	339,573	269,193	307,676	307,676	307,676
34	10-21-5230	50,093	87,303	114,217	112,715	126,240	126,240	126,240
35	10-21-5310	936,518	1,111,298	1,394,265	1,143,589	1,313,262	1,313,262	1,313,262
36	10-21-5400	543,281	590,855	641,280	667,880	705,600	705,600	705,600
37	10-21-5410	7,408	5,968	10,000	-	10,000	10,000	10,000
38	10-21-5800	56,039	146,390	60,000	-	152,511	152,511	152,511

39	Total Salaries	2,574,217	2,949,494	3,482,800	3,244,568	3,477,833	3,477,833
40	Total Liabilities	1,810,047	2,186,944	2,559,335	2,193,376	2,615,289	2,615,289
41	Total Personnel Services (*)	4,384,264	5,136,438	6,042,135	5,437,945	6,093,122	6,093,122
42	Total Full-Time Equivalent (FTE)	21.5	21.5	21.25	21.25	21.75	21.75

Account#	Description	Historical		Projected Year End		Fiscal Year 2026/2027 Budget		
		Actual	Actual	Prior Budget	Projected Year End	Proposed	Approved	Adopted
		FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2025/2026			

Account#	Description	Actual	Actual	Prior Budget	Projected Year End	Proposed	Approved	Adopted
		FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2025/2026			
MATERIALS & SERVICES								
43	10-21-6010 Contract - Training	24,102	-	-	-	-	-	-
44	10-21-6020 Contract - Physicians Advisor (*)	9,000	10,000	18,000	19,888	19,000	19,000	19,000
45	10-21-6030 EMS Contract Training	-	24,786	25,000	18,000	6,500	6,500	6,500
46	10-21-6040 Audit & Bookkeeping	18,933	21,723	30,000	21,948	34,800	34,800	34,800
47	10-21-6050 Professional Services/Legal	34,426	21,189	24,150	8,000	25,000	25,000	25,000
48	10-21-6055 Peer Support	-	-	2,000	-	2,000	2,000	2,000
49	10-21-6056 Firefighter House Fund	-	-	425	-	725	725	725
50	10-21-6065 Dispatch Contract	204,400	216,463	223,357	223,357	230,156	230,156	230,156
51	10-21-6104 Office Equipment & Maintenance	4,833	4,886	6,300	6,878	10,000	10,000	10,000
52	10-21-6110 Computer Equipment	42,963	33,572	24,000	24,000	20,000	20,000	20,000
53	10-21-6115 Computer Application & Licensing (*)	75,846	93,406	68,825	73,000	71,600	71,600	71,600
54	10-21-6115 Administrative Expense	8,933	7,143	10,000	10,000	10,000	10,000	10,000
55	10-21-6125 Insurance	62,121	69,751	79,393	85,869	98,750	98,750	98,750
56	10-21-6130 Uniforms	25,371	59,951	47,392	40,000	50,000	50,000	50,000
57	10-21-6140 Fuel (*)	31,003	31,955	40,192	45,000	50,000	50,000	50,000
58	10-21-6143 Fee For Service	19,070	29,582	10,000	1,500	2,000	2,000	2,000
59	10-21-6144 IGA Shared Fire Marshal	-	-	-	-	-	-	-
60	10-21-6150 Fire & EMS Training	15,675	6,163	30,000	30,000	30,000	30,000	30,000
61	10-21-6160 Wildland Equipment & Training	2,160	-	-	-	-	-	-
62	10-21-6170 Education Reimbursement	10,836	22,092	45,000	18,000	48,000	48,000	48,000
63	10-21-6200 Personal Safety Equipment	43,431	119,766	64,000	64,000	85,000	85,000	85,000
64	10-21-6205 Firefighting Equipment & Supply	34,201	43,338	69,375	69,375	65,000	65,000	65,000
65	10-21-6210 Communications Equipment	597	14,974	30,000	15,000	40,000	40,000	40,000
66	10-21-6215 EMS Supplies	-	-	-	-	20,000	20,000	20,000
67	10-21-6217 Fire Marshal Supplies	3,244	7,420	7,500	3,000	11,000	11,000	11,000
68	10-21-6235 CERT Program (*)	3,639	2,804	11,300	8,500	5,000	5,000	5,000
69	10-21-6236 Chaplain Program	1,500	-	500	-	500	500	500
70	10-21-6237 CPR Program Expenses	5,093	5,679	2,500	500	1,000	1,000	1,000
71	10-21-6239 Donations/Contributions Exp (*)	2,500	1,110	4,500	5,500	3,000	3,000	3,000
72	10-21-6240 Conflagration Expense (*)	15,546	83,664	16,808	16,410	-	-	-
73	10-21-6252 Small Engine & Repair	1,387	3,377	12,928	5,000	10,390	10,390	10,390
74	10-21-6255 Service Testing	16,853	21,871	25,300	25,300	25,802	25,802	25,802
75	10-21-6260 Apparatus Maintenance & Repair	104,580	133,617	89,250	80,000	80,000	80,000	80,000
76	10-21-6261 Apparatus Preventative Maint.	28,461	39,157	35,063	35,063	45,000	45,000	45,000
77	10-21-6350 Memberships	4,834	9,129	9,000	9,100	10,000	10,000	10,000
78	10-21-6360 Periodicals/Subscriptions	1,128	1,244	788	1,000	1,200	1,200	1,200
79	10-21-6365 Fees-PR Processing/Bank	7,017	9,866	5,813	5,813	6,500	6,500	6,500
80	10-21-6370 Misc. Expense	166	1,361	1,000	-	1,000	1,000	1,000
81	10-21-6410 EMS Recertification	2,768	389	7,500	4,000	7,500	7,500	7,500
82	10-21-6420 EMS/Safety-Immunizations	4,864	1,834	8,850	2,500	4,800	4,800	4,800
83	10-21-6430 Physicals & Wellness	28,564	-	-	-	-	-	-

Account#	Description	Actual FY 2023/2024	Actual FY 2024/2025	Prior Budget FY 2025/2026	Projected Year End FY 2025/2026	Proposed	Approved	Adopted
84	Firefighter Physicals	-	24,384	60,690	50,165	40,000	40,000	40,000
85	Community & Member Recognition	15,336	-	-	-	-	-	-
86	Staff & Volunteer Recognition	-	13,333	13,000	7,500	10,000	10,000	10,000
87	Volunteer Tuition Reimb. (*)	8,474	7,975	40,973	25,500	38,000	38,000	38,000
88	Civil Service/Testing/Legal (919)	(919)	6,114	8,500	4,000	2,000	2,000	2,000
89	Pub. Legal Notices	1,476	1,351	5,250	3,000	5,000	5,000	5,000
90	Board Meeting & Workshops	352	886	5,000	2,500	3,000	3,000	3,000
91	Electron Expense	28,177	1,462	30,000	51,600	30,000	30,000	30,000
92	Public Education (*)	1,384	5,144	8,350	8,350	8,000	8,000	8,000
93	Volunteer House Fund	-	-	100	-	100	100	100
94	Volunteer Incentives	-	-	3200	3,000	3,000	3,000	3,000
95	MERCC	-	-	-	-	15,708	15,708	15,708
96	Materials & Services	954,325	1,213,211	1,263,259	1,131,116	1,286,032	1,286,032	1,286,032
Historical								
				Fiscal Year 2026/2027 Budget				

Account#	Description	Actual FY 2023/2024	Actual FY 2024/2025	Prior Budget FY 2025/2026	Projected Year End FY 2025/2026	Proposed	Approved	Adopted
STATION 21								
97	Office Supply/Printing/Postage	11,571	10,114	12,000	7,300	8,000	8,000	8,000
98	Laundry & Janitorial	5,728	6,698	12,000	6,000	10,000	10,000	10,000
99	Shop Tools	546	498	1,000	-	1,000	1,000	1,000
100	Facilities Maint & Repair-Stn 21	32,634	46,825	45,000	60,000	43,700	43,700	43,700
101	Utilities - St. 21	65,382	73,392	83,658	72,000	75,600	75,600	75,600
102	EMS Supplies	23,113	17,135	15,000	6,000	-	-	-
103	Fitness Program/Equipment	-	9,165	5,000	-	3,000	3,000	3,000
104	Apparatus Equipment & Tools	-	-	5,940	5,940	-	-	-
105	Household Goods Station 21	-	-	1,500	1,000	1,500	1,500	1,500
106	Station Recognition	-	-	500	-	500	500	500
107	Station 21 Materials & Services	138,974	163,827	181,598	158,240	143,300	143,300	143,300
Historical								
				Fiscal Year 2026/2027 Budget				

Account#	Description	Actual FY 2023/2024	Actual FY 2024/2025	Prior Budget FY 2025/2026	Projected Year End FY 2025/2026	Proposed	Approved	Adopted
STATION 22								
108	Office Supplies	-	-	2,000	1,000	1,500	1,500	1,500
109	Laundry & Janitorial	-	-	8,000	500	5,000	5,000	5,000
110	Shop Tools	-	-	1,000	-	1,000	1,000	1,000
111	Facilities Maint & Repair-Stn 22	9,891	16,996	20,000	18,000	31,400	31,400	31,400
112	Utilities - St. 22	13,995	13,675	18,400	19,000	19,850	19,850	19,850
113	EMS Supplies	-	-	15,000	-	-	-	-
114	Household Goods Station 22	-	-	1,500	1,000	1,500	1,500	1,500
115	Apparatus Equipment & Tools	-	-	1,980	-	-	-	-
116	Fitness Program/Equipment	-	-	4,000	-	3,000	3,000	3,000
117	Station Recognition	-	-	500	-	500	500	500
118	Station 22 Materials & Services	23,886	30,671	72,380	39,500	63,750	63,750	63,750
Historical								
				Fiscal Year 2026/2027 Budget				

Account#	Description	Actual FY 2023/2024	Actual FY 2024/2025	Prior Budget FY 2025/2026	Projected Year End FY 2025/2026	Proposed	Approved	Adopted
STATION 23								
119	Laundry & Janitorial	-	-	2,000	2,750	2,000	2,000	2,000

Account#	Description	Historical		Actual	FY 2024/2025	Prior Budget	FY 2025/2026	Projected Year End	FY 2025/2026	Proposed	Approved	Adopted
		FY 2023/2024	FY 2024/2025									
120	Facilities Maint & Repair - Stn 23	-	-	-	9,320	3,000	22,900	17,800	22,900	17,800	22,900	
121	Utilities Station 23	-	-	-	20,000	10,213	17,800	15,963	17,800	17,800	17,800	
122	Station 23 Materials & Services	-	-	-	31,320	15,963	42,700	42,700	42,700	42,700	42,700	
Fiscal Year 2026/2027 Budget												

Account#	Description	Historical		Actual	FY 2024/2025	Prior Budget	FY 2025/2026	Projected Year End	FY 2025/2026	Proposed	Approved	Adopted
		FY 2023/2024	FY 2024/2025									
STATION 24												
123	Facilities Maint & Repair-Stn 24	22,326	4,939	10,000	10,000	4,900	10,000	10,000	10,000	10,000	10,000	
124	Utilities - St. 24	11,399	7,879	10,000	10,000	8,342	9,450	9,450	9,450	9,450	9,450	
125	Station 24 Materials & Services	33,725	12,818	20,000	20,000	13,242	19,450	19,450	19,450	19,450	19,450	
Fiscal Year 2026/2027 Budget												

Account#	Description	Historical		Actual	FY 2024/2025	Prior Budget	FY 2025/2026	Projected Year End	FY 2025/2026	Proposed	Approved	Adopted
		FY 2023/2024	FY 2024/2025									
STATION 25												
126	Facilities Maint & Repair-Stn 25	960	21,873	10,000	10,000	1,000	8,000	8,000	8,000	8,000	8,000	
127	Utilities - St. 25	5,376	6,507	10,000	10,000	8,110	9,329	9,329	9,329	9,329	9,329	
128	Station 25 Materials & Services	6,336	28,380	20,000	20,000	9,110	17,329	17,329	17,329	17,329	17,329	
Fiscal Year 2026/2027 Budget												

Account#	Description	Historical		Actual	FY 2024/2025	Prior Budget	FY 2025/2026	Projected Year End	FY 2025/2026	Proposed	Approved	Adopted
		FY 2023/2024	FY 2024/2025									
129	TOTAL All Materials & Services	1,157,246	1,448,907	1,588,556	1,367,471	1,572,561	1,572,561	1,572,561	1,572,561	1,572,561	1,572,561	
Fiscal Year 2026/2027 Budget												

Account#	Description	Historical		Actual	FY 2024/2025	Prior Budget	FY 2025/2026	Projected Year End	FY 2025/2026	Proposed	Approved	Adopted
		FY 2023/2024	FY 2024/2025									
INTERFUND TRANSFERS												
130	Transfer to Wildland Program Fund	-	38,843	71,461	71,461	47,000	47,000	47,000	47,000	47,000	47,000	
131	Transfer to Apparatus Reserve	-	-	-	-	-	-	-	-	-	-	
132	Transfer to PERS Reserve	-	-	-	-	-	-	-	-	-	-	
133	Transfer to Safer Grant	-	-	-	-	-	-	-	-	-	-	
134	Transfer to Antique Reserve	-	-	-	-	-	450	450	450	450	450	
135	Transfer to Personnel Reserve Fund	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
136	Transfer to Bond Debt	-	-	-	-	-	-	-	-	-	-	
137	Transfer to CPR Program Fund	-	-	-	-	-	4,781	4,781	4,781	4,781	4,781	
138	Interfund Transfers	-	38,843	96,461	96,461	96,461	77,231	77,231	77,231	77,231	77,231	
Fiscal Year 2026/2027 Budget												

Account#	Description	Historical		Actual	FY 2024/2025	Prior Budget	FY 2025/2026	Projected Year End	FY 2025/2026	Proposed	Approved	Adopted
		FY 2023/2024	FY 2024/2025									
CAPITAL OUTLAY												
139	Confingration Apparatus	-	-	-	-	-	-	-	-	-	-	
140	Firefighter Art & Tribute Proj	-	60,000	-	-	-	-	-	-	-	-	
141	Station 22 Improvements	-	-	10,000	10,000	-	-	-	-	-	-	
142	Capital Outlay	-	60,000	10,000	10,000	-	-	-	-	-	-	
Fiscal Year 2026/2027 Budget												

Account#	Description	Historical		Actual	FY 2024/2025	Prior Budget	FY 2025/2026	Projected Year End	FY 2025/2026	Proposed	Approved	Adopted
		FY 2023/2024	FY 2024/2025									
CONTINGENCY												
143	Operating Contingency	-	-	100,000	100,000	-	100,000	100,000	100,000	100,000	100,000	
Fiscal Year 2026/2027 Budget												

	Operating Contingency	-	-	100,000	-	100,000	100,000	100,000
144								
145	Total Requirements NOT Allocated	-	-	100,000	-	100,000	100,000	100,000
146	Total Requirements for Fire & EMS	5,541,510	6,684,188	7,737,152	6,901,577	7,742,914	7,742,914	7,742,914
147	Unappropriated Ending Fund Balance	3,322,578	3,707,258	2,714,583	4,082,123	3,166,286	3,166,286	3,166,286
148	Total ALL Requirements	8,864,087	10,391,446	10,551,735	10,983,700	11,009,200	11,009,200	11,009,200

Unappropriated Ending Fund Balance represents funds that are not available for expenditure during the fiscal year. This balance is maintained to provide cash flow for operations during the period prior to the receipt of property tax revenues, which are the District's primary General Fund resource. The level reflects approximately five months of operating requirements and should not be interpreted as discretionary or available for new expenditures.

* *FY 2028 Prior Budget - Adjusted Adopted Budget Per Board Approved Resolutions.*

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 \$11,009,199. The entirety of the General Fund is organized under one organizational structure: **FIRE/EMS**. To further organize 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

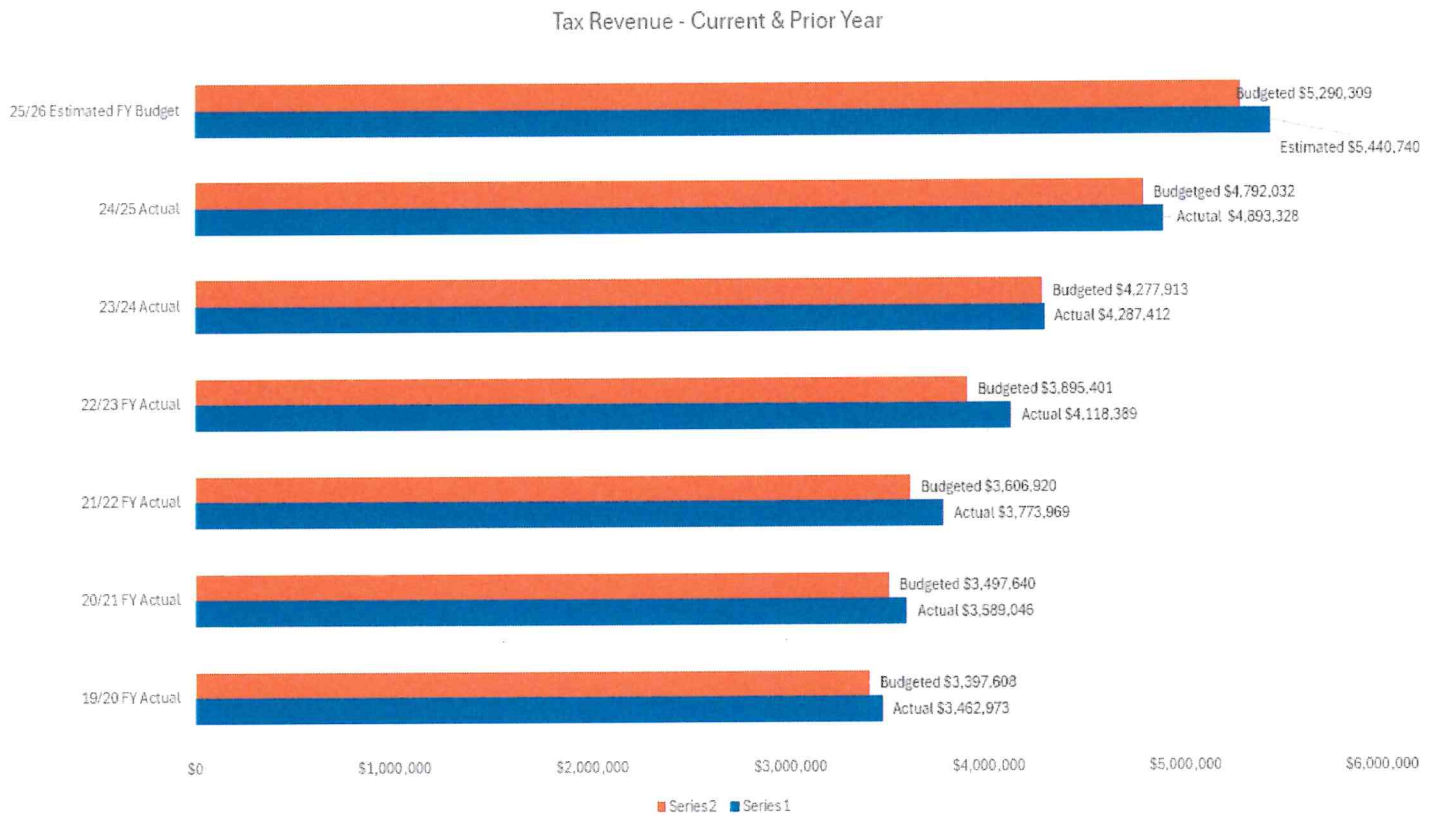
FY 2026/2027 Property Taxes. The majority of all District operations are funded by property tax revenue. The amount of property tax collection for FY 2026/2027 is estimated to be \$6,726,959 (line #24) representing 61.10% of the total General Fund revenue.

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, which is well into the fiscal year. Therefore, the amount of revenue increase is only an estimate based on early projections from the county assessor’s office in February. Final tax projections 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
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
2025-26	3,608,600,000	10.04%	88,240,130	5,559,710.69	9.90%	84,823.78
Est. 2026-2027	3,780,600,000	4.78%	92,000,000	5,835,079.74	4.95%	70,000.00

Anticipated Tax Revenue	Anticipated Local Option Levy Revenue	Prior Years Taxes	Anticipated Total Tax Revenue
\$5,601,677	\$1,030,282	\$95,000	\$6,726,959

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 property value through a local option levy. The projected combined revenue valuation, including the cash carry forward for the 2026/2027 fiscal year is \$11,009,199.

In May of 2026, voters will be asked to support an additional \$0.55 per \$1,000 assessed property value through a local option levy. A passing levy is estimated to raise an additional \$ 1,756,157 when the 96% collection rate is applied.

Cash Carry Forward. The cash carry forward is the second largest revenue resource in the budget. It represents 37.079% of the 2027 fiscal year budget and is estimated to be \$4,082,122 (*line #1*). The cash carry forward consist 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 that sufficient resources be on hand at the beginning of each fiscal year to fund District operating expenses for five months until property taxes are received from the county treasurer, thus eliminating the need for short-term borrowing. This tax collection turnover generally begins in the second week of November. The General Fund’s unappropriated ending fund balance for fiscal year 2027 is estimated to be \$3,166,285 (*line #147*) which is 29% of the budget. The unappropriated ending fund balance and any other remaining funds become the cash carry forward for fiscal year 2028.

Fiscal Year End	Total Tax Levy	Total Tax Collection	Percent of Levy Collected	Delinquent Tax Collections	Total Current and Prior Year 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%
2025	\$5,056,819	\$4,795,418	94.83%	\$97,909	\$4,893,327	96.76%

Local Option Levy. The local option levied taxes are estimated to provide \$1,030,282 (*line #4*), which is 9.36% of The District’s overall revenues. A local option levy tax of \$0.35 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 budget for revenue associated with deployments.

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. Total fiscal year 2026 revenues are anticipated to bring in \$43,752. The estimated revenue through the IGA is expected to be \$44,000 in fiscal year 2027 (*included line #7*).

EXPENSES

Summary of Expenditures – General Fund

Requirements	2026/2027 Budget	Percent of Budget
Personnel services	\$6,093,122	56%
Materials and Services	\$1,572,561	15%
Operating Contingency	\$100,000	0.009%
Ending Fund Balances	\$3,166,285	29%
Transfers & Capital Projects	\$77,231	0.007%
Total Requirements	\$11,009,199	100%

Personnel services. The proposed budget includes funding for 21.75 FTE which includes:

- Administrative Salary Increases: COLA, 2-Step Increases, and the hiring of a .50 FTE Administrative Assistant
- Line Staff Salary Increases: COLA, and 9-Step Increases for non-Safer grant members.

Personnel services for fiscal year 2027 require a total of \$6,093,122 (*line #41*) representing 90.57% of the estimated tax revenue (*line #24*)

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

Position	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 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	.50
Finance / Public Information Officer	1	1	1	1
Office Assistant I	0	0	0	.50
Captains	0	1	1	2
Lieutenants	3	3	3	4
Firefighter/EMT	8	7	7	6
Firefighter/Paramedic	4	5	5	4
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	21.75

- **Retirement Contributions:** Anticipated retirement contributions include \$1,313,262 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, 2028. The PERS rates for this fiscal year are as follows: Tier 1 & 2 – 36.20%, Police & Fire – 31.60%, OPSRP General – 26.33%.

- **Medical Insurance.** Health insurance is projected to increase 8%. Per article 17.1 of the collective bargaining agreement, “The District agrees to pay the actual invoiced costs 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 2027 is \$705,600. (line #36)
- **Workers Compensation Insurance.** Workers compensation (WC) insurance is projected to increase 12%. Total budgeted dollars are estimated to be \$126,240. (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 \$1,572,561 (line #129). Notable line items and significant changes include Materials & Services – General (line #96) and revisions to subcategories under each station listed below:

- **Station 21.** (line #107)
- **Station 22.** (line #118)
- **Station 23.** (line #122)
- **Station 24.** (line #125)
- **Station 25.** (line #128)

Capital Outlay. There have been no allocated general funds for capital outlay projects for fiscal year 2027. However, station improvements at Station 22 in the amount of \$39,701 include installing a flagpole, concrete around the hydrant, a patio, and repair of the front apron have been included within the capital projects for the 2024 General Obligation Fund (42).

Interfund Transfer. A transfer in the amount of \$47,000 (*line #130*) will be transferred from the general fund into the Wildland Program Fund (25). These funds represent 70% of the apparatus rental revenue received during fiscal year 2026.

A transfer of donated dollars from fiscal year 2026 in the amount of \$450 will be transferred from the general fund into the Antique Reserve Fund (23). (*line #134*)

A transfer in the amount of \$25,000 will be transferred from the general fund into the Personnel Reserve fund. (*line #135*) This fund established in fiscal year 2026 was developed to begin saving for the anticipated rise in personnel expenses.

Lastly, a transfer of \$4,781 will be transferred from the general fund into the CPR Program Fund (*line #137*). This fund was established in fiscal year 2026 to track expenditures associated with the District's community CPR program. The goal of the program is to offer affordable CPR/AED classes to the public and be cost-neutral.

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 #144*)

Unappropriated Ending Fund Balance. The General Fund's Unappropriated Ending Fund Balance in the amount of \$3,166,285 is sufficient to carry over into the next fiscal year to fund District operations until the receipt of annual tax revenue. (*line #147*)

PROGRAM FUNDS



CPR PROGRAM FUND

Established in fiscal year 2026, the CPR Program Fund will be used to track revenues and expenses directly tied to community CPR classes. The goal from the beginning was to keep the program cost-neutral. Class fees would cover expenses to make CPR training affordable and encourage community participation. The negative cash carry forward into fiscal year 2027 will be offset by a transfer from the General Fund.

CPR Program Fund 27									
	Historical			Prior Budget			Current Budget		
	Actual FY 2023/24	Actual FY 2024/25	Budget FY 2025/26	Prior Projected FY 2025/26	Proposed FY 2026/27	Approved FY 2026/27	Adopted FY 2026/27		
1	Revenues								
2		-	-	-	(4,781)	(4,781)	-		
3	Cash on Hand (Carry Forward)								
4	Transferred IN, from other funds				4,781	4,781			
5	Donations			8,780	-	-			
6	Class Registration			2,000	3,650	3,650			
7	Miscellaneous Revenue			-	-	-			
8	Total resources, except taxes to be levied			10,780	906	-			
9	Taxes estimated to be received			-	-	-			
10	Taxes collected in year levied			-	-	-			
11	TOTAL RESOURCES			10,780	906	3,650	3,650		
12	Personnel Services								
13	CPR Instructor Wages			3,000	308	500	500		
14	Taxes			500	-	-			
15	TOTAL Personnel Services			3,500	308	500	500		
16	Materials & Services								
17	CPR Training Materials			1,000	2,327	-			
18	CPR Class Supplies			3,500	1,457	1,500	1,500		
19	CPR Instructor Contracts			1,500	-	500	500		
20	Instructor Recertification			800	1,420	1,000	1,000		
21	Class Bank Processing Fees			480	175	150	150		
22	TOTAL Materials & Services			7,280	5,379	3,150	3,150		
23	TOTAL ALL REQUIREMENTS			10,780	5,687	3,650	3,650		
24	UNAPPROPRIATED ENDING FUND BALANCE			-	(4,781)	-	-		
25	TOTAL REQUIREMENTS FOR CPR PROGRAM FUND			10,780	(4,781)	3,650	3,650		

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/confagurations throughout the states 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.

SPECIAL FUND									
WILDLAND PROGRAM FUND 25									
	Historical			Prior		Prior		Current Budget	
	Actual FY 2023/24	Actual FY 2024/25	Budget FY 2025/26	Budget FY 2025/26	Projected FY 2025/26	Projected FY 2026/27	Approved FY 2026/27	Approved FY 2026/27	Adopted FY 2026/27
1	Revenues								
2	-	-	15,612	7,525	26,000	26,000	26,000	26,000	
3	-	38,843	71,461	71,461	47,000	47,000	47,000	47,000	
4	-	-	-	-	-	-	-	-	
5	-	38,843	87,073	78,986	73,000	73,000	73,000	73,000	
6	-	-	-	-	-	-	-	-	
7	-	-	-	-	-	-	-	-	
8	-	38,843	87,073	78,986	73,000	73,000	73,000	73,000	
9	Requirements								
10	-	31,318	66,073	31,986	73,000	73,000	73,000	73,000	
11	-	-	21,000	21,000	-	-	-	-	
12	-	31,318	87,073	52,986	73,000	73,000	73,000	73,000	
13	-	7,525	-	26,000	-	-	-	-	
14	-	38,843	87,073	78,986	73,000	73,000	73,000	73,000	

RESERVE FUNDS



ANTIQUERESERVE FUND

The Antique Reserve Fund receives revenues through unspecified donations and fundraising. Monies in this fund are used for repairs, maintenance, and restoration on the district's two antique fire engines. The antiques are used at community events throughout the year.

		Antique Reserve Fund 23				Prior		Current Budget	
Review Year: 2026		Historical		Prior		Projected		Approved	
		Actual	Actual	Budget	Budget	FY 2025/26	FY 2026/27	FY 2026/27	FY 2026/27
1	Revenues	FY 2023/24	FY 2024/25	FY 2025/26	FY 2025/26	FY 2025/26	FY 2026/27	FY 2026/27	FY 2026/27
2	Cash on Hand (Carry Forward)	5,174	5,174	5,174	5,174	5,174	2,172	2,172	2,172
3	Transferred IN, from other funds	-	-	-	-	-	450	450	450
4	Miscellaneous Revenue	50	-	-	-	-	-	-	-
5	Total resources, except taxes to be levied	5,174	5,174	5,174	5,174	5,174	2,622	2,622	2,622
6	Taxes estimated to be received	-	-	-	-	-	-	-	-
7	Taxes collected in year levied	-	-	-	-	-	-	-	-
8	TOTAL RESOURCES	5,174	5,174	5,174	5,174	5,174	2,622	2,622	2,622
9	Requirements								
10	Fire/EMS Transfer to General Fund	-	-	3,002	3,002	3,002	-	-	-
11	TOTAL REQUIREMENTS	-	-	3,002	3,002	3,002	-	-	-
12	UNAPPROPRIATED ENDING FUND BALANCE	5,174	5,174	2,172	2,172	2,172	2,622	2,622	2,622
13	TOTAL REQUIREMENTS FOR ANTIQUE RESERVE FUND	5,174	5,174	5,174	5,174	5,174	2,622	2,622	2,622

APPARATUS RESERVE FUND

As required under Oregon budget law and ORS 294.358, a two-year record of actual historical data confirmed by the district's audited financial statements must be included within the budget details for all funds. 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 and be used to hire four additional firefighters while waiting for economic growth. This transfer occurred during fiscal year 2025, leaving the funds balance zero.

	Apparatus Reserve Fund 22										
	Historical					Prior					Current Budget
	Review Year: 2026	Actual FY 2023/24	Actual FY 2024/2025	Budget 2025/26	FY 2025/26	Projected FY 2025/26	Proposed FY 2026/27	Approved FY 2026/27	Adopted FY 2026/27		
1 Revenues											
2 Cash on Hand (Carry Forward)	290,372	290,372									
3 Transferred IN, from other funds	-										
4 Total resources, except taxes to be levied	290,372	290,372									
5 Taxes estimated to be received	-										
6 Taxes collected in year levied	-										
7 TOTAL RESOURCES	290,372	290,372									
8 Requirements											
9 Fire/EMS Capital Outlay Transfer To General Fund		290,372									
10 Fire/EMS Capital Outlay Apparatus Purchase											
11 Fire/EMS Capital Outlay Support Unit Purchase											
12 TOTAL REQUIREMENTS		290,372									
13 UNAPPROPRIATED ENDING FUND BALANCE	290,372										
14 TOTAL REQUIREMENTS FOR APPARATUS RESERVE FUND	290,372	290,372									

Historical Information Only

PERS RESERVE FUND

As required under Oregon budget law and ORS 294.358, a two-year record of actual historical data confirmed by the district's audited financial statements must be included within the budget details for all funds. 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 personnel expenses while the district awaited anticipated economic development and tax assessment growth.

Review Year: 2026		PERS Reserve Fund 24					
		Historical		Prior	Current Budget		
		Actual	Actual	Projected	Proposed	Approved	Adopted
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2026/27	FY 2026/27
1	Revenues						
2	Cash on Hand (Carry Forward)	374,806	289,806	-	-	-	-
3	Transferred IN, from other funds	-	-	-	-	-	-
4	Total resources, except taxes to be levied	374,806	289,806	-	-	-	-
5	Taxes estimated to be received	-	-	-	-	-	-
6	Taxes collected in year levied	-	-	-	-	-	-
7	TOTAL RESOURCES	374,806	289,806	-	-	-	-
8	Requirements						
9	Fire/EMS Transfer To General Fund	85,000	289,806	-	-	-	-
10	TOTAL REQUIREMENTS	85,000	289,806	-	-	-	-
11	UNAPPROPRIATED ENDING FUND BALANCE	289,806	-	-	-	-	-
12	TOTAL REQUIREMENTS FOR PERS RESERVE FUND	374,806	289,806	-	-	-	-

Historical Information Only

PERSONNEL RESERVE FUND

The Personnel Reserve Fund was established in fiscal year 2026. The premise of the fund is to begin saving to offset future personnel expenses.

Personnel Reserve Fund 26									
Review Year: 2036									
	Historical		Prior Budget	Projected	Proposed	Current Budget		Adopted	FY 2025/26
	Actual	Actual				Approved	FY 2025/26		
	FY 2023/24	FY 2024/25	FY 2025/26	FY 2024/25	FY 2025/26	FY 2025/26	FY 2025/26	FY 2025/26	FY 2025/26
1 Revenues									
2 Cash on Hand (Carry Forward)	-	-	-	-	25,000	25,000	25,000	-	-
3 Transferred IN, from other funds	-	-	25,000	25,000	25,000	25,000	25,000	-	-
4 Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
5 Total resources, except taxes to be levied	-	-	25,000	25,000	50,000	50,000	50,000	-	-
6 Taxes estimated to be received	-	-	-	-	-	-	-	-	-
7 Taxes collected in year levied	-	-	-	-	-	-	-	-	-
8 TOTAL RESOURCES	-	-	25,000	25,000	50,000	50,000	50,000	-	-
9 Requirements									
10 Fire/EMS Transfer to General Fund	-	-	-	-	-	-	-	-	-
11 TOTAL REQUIREMENTS	-	-	-	-	-	-	-	-	-
12 UNAPPROPRIATED ENDING FUND BALANCE	-	-	25,000	25,000	50,000	50,000	50,000	50,000	-
13 TOTAL REQUIREMENTS FOR PERSONNEL RESERVE FUND	-	-	25,000	25,000	50,000	50,000	50,000	50,000	-

SPECIAL FUNDS



URBAN RENEWAL FUND

As required under Oregon budget law and ORS 294.358, a two-year record of actual historical data confirmed by the district's audited financial statements must be included within the budget details for all funds. 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		Prior		Current Budget		
		Actual	Actual	Budget	Projected	Proposed	Approved	Adopted
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27	FY 2026/27	FY 2026/27
1	Revenues							
2	Cash on Hand (Carry Forward)	17,614	-	-	-	-	-	-
3	Transferred IN, from other funds	-	-	-	-	-	-	-
4	Miscellaneous Revenue	-	-	-	-	-	-	-
5	Total resources, except taxes to be levied	17,614	-	-	-	-	-	-
6	Taxes estimated to be received	-	-	-	-	-	-	-
7	Taxes collected in year levied	-	-	-	-	-	-	-
8	TOTAL RESOURCES	17,614	-	-	-	-	-	-
9	Requirements							
10	Capital Outlay - Facilities	17,614	-	-	-	-	-	-
11	TOTAL REQUIREMENTS	17,614	-	-	-	-	-	-
12	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-	-
13	TOTAL REQUIREMENTS FOR URBAN RENEWAL FUND	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 is expected to end in fiscal year 2028.

Special Fund - SAFER Grant 31									
	Historical			FY Prior Budget FY 2025/26	Prior Projected FY 2025/26	Proposed FY 2026/27	Current Budget Approved FY 2026/27	Adopted FY 2026/27	
	Actual FY 2023/24	Actual 2024/25							
1 Revenues									
2 Cash on Hand (Carry Forward)	-	-	-	-	(154,857)	(238,362)	(238,362)	-	-
3 Transferred IN, from other funds	-	-	-	-	-	-	-	-	-
4 Grant Revenue	-	189,277	1,560,810	1,560,810	1,339,431	2,110,670	2,110,670		
5 Total resources, except taxes to be levied	-	-	-	-	1,184,574	-	-	-	-
6 TOTAL RESOURCES	-	189,277	1,560,810	1,560,810	1,184,574	1,872,308	1,872,308		
7 Requirements									
8 Fire/EMS - Personnel Service - Wages	-	208,768	854,277	854,277	744,411	848,793	848,793		
9 Fire/EMS - Personnel Service - Overtime	-	2,280	69,624	69,624	120,000	199,427	199,427		
10 Fire/EMS - Personnel Service - Taxes	-	17,335	15,860	15,860	69,681	86,476	86,476		
11 Fire/EMS - Personnel Service - Retirement	-	17,845	330,985	330,985	232,332	409,608	409,608		
12 Fire/EMS - Personnel Service - Health	-	96,375	260,064	260,064	256,512	282,240	282,240		
13 Fire/EMS - Personnel Service - Workers Compensation	-	-	-	-	-	45,764	45,764		
14 Fire/EMS - Personnel Service - Life Insurance	-	1,531	-	-	-	-	-		
15 Fire/EMS - Materials & Services - Uniforms	-	-	30,000	30,000	-	-	-		
16 Total Full-Time Equivalent (FTE)	-	-	8	8	8	8	8		
17 TOTAL REQUIREMENTS	-	344,134	1,560,810	1,560,810	1,422,936	1,872,308	1,872,308		
18 UNAPPROPRIATED ENDING FUND BALANCE	-	(154,857)	-	-	(238,362)	-	-		
19 TOTAL REQUIREMENTS FOR SAFER GRANT FUND	-	189,277	1,560,810	1,560,810	1,184,574	1,872,308	1,872,308		

BOND PROJECT FUNDS



2022 BOND PROJECT FUND

In 2021 voters approved a \$12,760,000, 20 year general obligation bond (GO Bond). The approval allowed the district to complete capital projects including: building, apparatus, and equipment purchases. In September of 2022, the first of two bonds were sold. The initial sale presented below, tracks the \$6,960,000 proceeds, interest revenues, and expenditures. In fiscal year 2026, the remainder of the bond funds were expended, closing out this initial \$6,960,000 bond.

2022 GO BOND PROJECT FUND (41)									
Historical									
	Actual	Actual	Prior	Prior	Prior	Proposed	Approved	Adopted	Current Budget
	FY 2023/24	FY 2024/25	FY 2025/26	FY 2025/26	FY 2025/26	FY 2026/27	2026/27	FY 2026/27	FY 2026/27
1 Revenues									
2 Cash on Hand (Carry Forward)	6,213,810	2,910,022	705	706	-	-	-	-	-
3 Interest	227,941	58,892	-	2	-	-	-	-	-
4 Transfer in from Wildland Reserve Fund	-	-	-	21,000	-	-	-	-	-
5 Total resources, except taxes to be levied	6,441,751	2,968,914	705	21,708	-	-	-	-	-
6 Taxes estimated to be received	-	-	-	-	-	-	-	-	-
7 Taxes collected in year levied	-	-	-	-	-	-	-	-	-
8 TOTAL RESOURCES	6,441,751	2,968,914	705	21,708	-	-	-	-	-
9 Requirements									
10 Bank Fees	1	-	-	-	-	-	-	-	-
11 Fire & EMS Equipment	11,224	23,328	-	-	-	-	-	-	-
12 Apparatus	2,538,054	266,331	-	-	-	-	-	-	-
13 Station 21 Remodel	232,454	1,281,113	-	-	-	-	-	-	-
14 Station 23 Construction	-	1,302,877	-	-	-	-	-	-	-
15 Station 23 Other	749,996	94,559	-	21,002	-	-	-	-	-
16 TOTAL REQUIREMENTS FOR 2022 GO BOND PROJECT FUND	3,531,729	2,968,208	-	21,002	-	-	-	-	-
17 Interfund Transfers									
18 Transfer to 2024 GO Bond Project Fund	-	-	705	706	-	-	-	-	-
19 TOTAL INTERFUND TRANSFERS	-	-	705	706	-	-	-	-	-
20 TOTAL REQUIREMENTS FOR 2022 GO BOND PROJECT FUND	3,531,729	2,968,208	705	21,708	-	-	-	-	-
21 UNAPPROPRIATED ENDING FUND BALANCE	2,910,022	706	-	-	-	-	-	-	-
22 TOTAL REQUIREMENTS FOR 2022 GO BOND PROJECT FUND	6,441,751	2,968,914	705	21,708	-	-	-	-	-

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 in fiscal year 2027.

		SPECIAL FUND			Prior			Current Budget		
		2024 GO BOND PROJECT FUND (42)			Historical					
		Actual FY 2023/24	Actual FY 2024/25	Prior Budget FY 2025/26	Projected FY 2025/26	Proposed FY 2026/27	Approved FY 2026/27	Adopted FY 2026/27		
1	Revenues									
2	Cash on Hand (Carry Forward)	-	-	3,469,067	2,785,683	89,701	89,701	89,701		
3	Proceeds from Bond Sale	-	5,800,000	-	-	-	-	-		
4	Bond Premium	-	597,912	-	-	-	-	-		
5	Interest	-	262,663	-	92,747	-	-	-		
6	Transfer in from Wildland Program Fund	-	-	21,000	-	-	-	-		
7	Transferred from 2022 Bond Project Fund	-	-	705	705	-	-	-		
8	Total resources, except taxes to be levied	-	-	3,490,772	2,879,135	89,701	89,701	89,701		
9	TOTAL RESOURCES	-	6,660,575	3,490,772	2,879,135	89,701	89,701	89,701		
10	Requirements									
11	Cost of Bond Issuance	-	138,877	-	-	-	-	-		
12	Bank Fees	-	1	-	1	-	-	-		
13	Fire & EMS Equipment	-	-	-	28,144	50,000	50,000	50,000		
14	Apparatus	-	-	1,000,000	857,077	-	-	-		
15	Station 21 Remodel	-	562,375	-	921	-	-	-		
16	Station 23 Construction	-	2,860,710	2,244,772	1,753,291	-	-	-		
17	Station 22 Remodel	-	312,929	246,000	150,000	39,701	39,701	39,701		
18	TOTAL REQUIREMENTS FOR 2024 GO BOND PROJECT FUND	-	3,874,892	3,490,772	2,789,434	89,701	89,701	89,701		
19	Interfund Transfers									
20	Transfer to General Fund	-	-	-	-	-	-	-		
21	TOTAL INTERFUND TRANSFERS	-	-	-	-	-	-	-		
22	TOTAL REQUIREMENTS FOR 2024 GO BOND PROJECT FUND	-	3,874,892	3,490,772	2,789,434	89,701	89,701	89,701		
23	UNAPPORTIONED ENDING FUND BALANCE	-	2,785,683	-	89,701	-	-	-		
24	TOTAL REQUIREMENTS FOR 2024 GO BOND PROJECT FUND	-	6,660,575	3,490,772	2,879,135	89,701	89,701	89,701		



BONDED DEBT

BONDED DEBT

In 2021 a \$12,760,000 General Obligation Bond was approved by voters. A portion of those bond sales were sold in 2022 equating \$6,960,000. A second sale equating \$5,800,000 were sold in 2024. Information listed on this form is a combination of the bonded debt including principal and interest payments for both loans. **The combined levied taxes for fiscal year 2027 will be \$785,589**, which when applying a 95.904% collection rate equals \$753,411. The expected collection rate combined with the estimated cash carry forward \$18,866 equals \$772,277 which is sufficient for making the principal and interest payments for both the 2022 and the 2024 bonded debt.

		BONDED DEBT					
		Debt Service Fund 40					
		Historical		Prior		Current Budget	
		Actual	Actual	Budget	Projected	Proposed	Approved
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27	FY 2026/27
1	2022 & 2024 GO Bond Debt Service - Revenues:						
2	Cash on Hand (Carry Forward fund)	48,160	18,205	24,523	43,389	18,866	18,866
3	Current Year Taxes to be Received	-	-	716,217	716,217	753,411	753,411
4	Transferred from Other Funds	-	-	-	-	-	-
5	Total resources, except taxes to be levied	48,160	18,205	24,523	43,389	18,866	18,866
6	Taxes estimated to be received	-	-	716,217	716,217	753,411	753,411
7	Taxes collected in year levied	346,587	742,741	-	-	-	-
8	TOTAL RESOURCES	394,747	760,946	740,740	759,606	772,277	772,277
9	2022 & 2024 GO Bond Debt Service - Principal Payments:						
10	Bond Issued September 2022 - Payment Made June 15, 2024	155,000	-	-	-	-	-
11	Bond Issued September 2022 - Payment Made June 15, 2025	-	170,000	-	-	-	-
12	Bond Issued September 2022 - Payment Made June 15, 2026	-	-	190,000	190,000	-	-
13	Bond Issued September 2022 - Payment Made June 15, 2027	-	-	-	-	205,000	205,000
14	Bond Issued July 2024 - Payment Made June 15, 2025	-	55,000	-	-	-	-
15	Bond Issued July 2024 - Payment Made June 15, 2026	-	-	45,000	45,000	-	-
16	Bond Issued July 2024 - Payment Due June 15, 2027	-	-	-	-	70,000	70,000
17	Total Principal GO Bond Debt	155,000	225,000	235,000	235,000	275,000	275,000
18	2022 & 2024 GO Bond Debt Service - Interest Payments:						
19	Bond Issued September 2022 - Payments Made December 15, 2023 & June 15, 2024	221,542	-	-	-	-	-
20	Bond Issued September 2022 - Payments Made December 15, 2024 & June 15, 2025	-	216,474	-	-	-	-
21	Bond Issued September 2022 - Payments Made December 15, 2025 & June 15, 2026	-	-	210,915	210,915	-	-
22	Bond Issued September 2022 - Payments Made December 15, 2026 & June 15, 2027	-	-	-	-	204,702	204,702
23	Bond Issued July 2024 - Payments Made December 15, 2025 & June 15, 2026	-	276,083	-	-	-	-
24	Bond Issued July 2024 - Payments Made December 15, 2025 & June 15, 2026	-	-	294,825	294,825	-	-
25	Bond Issued July 2024 - Payments Due December 15, 2028 & June 15, 2027	-	-	-	-	292,575	292,575
26	Total Interest GO Bond Debt	221,542	492,557	505,740	505,740	497,277	497,277
27	TOTAL REQUIREMENTS FOR DEBT SERVICE FUND	376,542	717,557	740,740	740,740	772,277	772,277
28	UNAPPROPRIATED ENDING FUND BALANCE	18,205	43,389	-	18,866	-	-
29	TOTAL REQUIREMENTS FOR DEBT SERVICE FUND	394,747	760,946	740,740	740,740	772,277	772,277

Fund 40 Bonded Debt For 2022 & 2024 GO Bond Sales

Orange indicates 2022 GO Bond Debt / Green indicates 2024 GO Bond Debt

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 amount of taxes necessary to cover debt payments for that fiscal year.

Bond Approvals and Sales

In 2021, Fire District voters approved a \$12,760,000 bond.

- **2022 GO Bond Debt** – The first bond sale amounted to \$6,960,000. The repayment of this debt is scheduled to be completed by 2042. In fiscal year 2027, the combined principal and interest payments total \$409,702 (referenced on the Bonded Debt page).
- **2024 GO Bond Debt** – The second bond sale amounted to \$5,800,000. Combined with the 2022 bond sale, this completes the \$12,760,000 voter approved amount. The repayment of this debt is scheduled to be completed by 2044. In fiscal year 2027, the combined principal and interest payments total \$362,575 (referenced on the Bonded Debt page).

Fiscal Year 2027 Debt Payment Requirements

- **2022 Bond Payment:** \$409,702
- **2024 Bond Payment:** \$362,575
- **Total Fiscal Year 2027 Payment Requirement:** **\$772,277**

After applying an estimated cash carry forward from the prior year of \$18,866, the remaining amount to be collected is **\$753,411**. The District calculates tax revenue based on a 95.904% collection rate. To ensure sufficient funds for the bond payments, the required tax levy amount is **\$785,589**:

$$\$785,589 \times 95.904\% \text{ collection rate} = \$753,411 + \$18,866 = \$772,277$$

Debt Levy and Reporting Requirements

Although the bonded debt levy is collected as a single amount, the debt history must be maintained separate 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 the Fund 40 worksheet reflects the total tax levy needed for both bond payments in fiscal year 2027. Debt obligations must be reviewed and reported separately for the 2022 and 2024 bond issuances to ensure transparency and compliance with financial reporting standards.

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 is 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, and 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, 2026, to June 30, 2027, will be held at the Woodburn Fire District Headquarters, 1776 Newberg Hwy, Woodburn. The meeting will take place on April 15, 2026, 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 make 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 20, 2026, 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 10, 2026, 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 4/1 & 4/8/2026

Published on The District website beginning 3/4/2026:

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Notice also published with Pamplin Media 4/1 & 4/8/2026