Banks Fire District #13

2025-2026

Budget Workbook

BANKS FIRE DISTRICT #13
2025-2026 BUDGET COMMITTEE MEMBERS

ED EWING

KEVING HENNING

RODNEY LINZ

MARILYN LUNDIN

PETE LUX

MARILYN McCALISTER

MATT PIHL

MARK STANDLEY JR.

JOHN WREN

BANKS FIRE DISTRICT #13
2025-2026 BUDGET MEETING AGENDA

MAY 14, 2025

- Introduction
- Elect Chairperson
- Call Meeting to Order
- Flag Salute
- Approve Minutes 2024-2025
- Budget Officer Presentation
- Adopt Budget
- Adjourn Meeting

BANKS FIRE DISTRICT #13
2025-2026 BUDGET CALENDAR

1. Appoint Budget Officer	April 9th
2. Discuss Major Budget Items with Board of Directors	April 9th
3. Confirm Budget Members	April 11th
4. Present Budget Draft to Budget Committee	April 25th
5. Publish Notice of Budget Committee Meeting	April 30th
6. Publish Notice of Budget Committee Meeting On District Website	April 30th
7. Budget Committee Meets	May 14th
8. Approve Proposed Budget	May 14th
9. Publish Hearing Notice & Summary	May 22nd
10. Hold Budget Hearing	June 11th
11. Adopt Budget & Make Appropriations	June 11th
12. Submit Budget to County Assessor	by July 15th

Rodney Linz
Budget Officer

BANKS FIRE DISTRICT #13

13430 N. W. Main Street, Banks, OR 97106

Banks Fire District #13
Budget Committee Meeting
May 8, 2024

Board Chair Kevin Henning opened the meeting and made introductions at 6:01 pm.

Board Chair Kevin Henning asked for volunteer for Budget Committee Chair. Bruce Harris volunteered.

Budget Committee meeting called to order by Budget Committee Chair Bruce Harris at 6:03 pm.

Minutes from May 10, 2023 budget committee meeting reviewed. Mark Schmidlin moved that they approve the 2023-2024 Budget Meeting Minutes. Ed Ewing seconded the motion.

Ed Ewing nominated Marilyn Lundin as Secretary. Matt Pihl seconded the motion. Ms. Lundin accepted the appointment.

Budget Committee members in attendance were Ed Ewing, Bruce Harris, Kevin Henning, Rodney Linz, Marilyn Lundin, Pete Lux, Matt Pihl, Mark Schmidlin, Mark Standley and John Wren.

The meeting was turned over to Budget Officer Rodney Linz at 6:04 pm.

Chief Linz thanked everyone for attending and spending their time assisting with the budget process. He presented a Power Point slide show outlining the 2024-2025 proposed budget.

Budget Message: Message reviewed and areas that had an increase or decrease explained. Chief Linz stated that Budget Year 2024-2025 should be a standard general operating budget year. Chief Linz covered some of the financial changes that had occurred throughout the last budget year that will carry forward to the new budget year. He stated that the financial position of the district remains strong. Our response to calls is good and our staffing numbers for both paid staff and volunteers is good.

Resources: Revenues forecast are based on increased assessed value of 3% in our district. The total assessed value of our district is approximately $679,042,718 which should generate approximately $730,132 in revenue based on our permanent tax rate of 1.0831 per thousand. We will assume a 97% collection rate. The Local Operating Levy (LOL) at 0.97 per thousand is expected to raise approximately $658,671 with an assumption of a 97% collection rate.

Personnel Services: Personnel Services will increase nearly 4% for the 2024-2025 budget year primarily due to increase in PERS contribution rate and overall insurance benefits due to increase in staffing last year. Seasonal includes Fire Science, CPR/First Aid Training and CERT Training. Overtime has increased to anticipate overtime accrued for Fire Academies and EMR classes. The part-time Administrative Assistant hours were increased by 5 hours a month.

Materials and Services: Materials and Services largest increase if Property & Casualty Insurance of up to 20%. Slight increases in most of the other line items as we try to keep up with inflation.

Capital Reserve Fund: This fund is used for station improvements, station equipment and protective equipment. This budget year funds have been set aside for to complete interior Station 13 painting, kitchen cabinet and carpet replacement in dayroom, repair fencing and begin process of updating/repairing the roof.

Debt Service Fund: The Debt Service Bond Fund records bond tax receipts and then annual principal and interest payments made from those receipts.

2017 Bond Capital Projects Fund: This fund was created when the voters approved a $4 million bond to build a new station and fund a new fire engine. The balance remaining in this fund is the remaining funds for the fiber build between Stations 13 and 14. This project has been a challenge as we have been working with large utility companies that are extremely slow moving. It is slowly moving forward.

Apparatus Reserve Fund: 33% of the forest timber tax revenue is credited to this account. This fund is used for a fund to save for future apparatus purchases or capital equipment for the apparatus. This year's budget funds will be carried over for the new medic ambulance that is currently in process and funds to repair Water Tender 13.

Revenue: The revenue fund is based on a 97% collection rate of taxes. The general rate is forecasted at $710,000 and the Local Option Levy is forecasted at $640,000. Some of the grant funds will be carried over from this year to next. The carryover cash is less this year due to higher expenses in this budget year due to higher costs on utilities, fuel and goods and services that the district utilizes to operate.

Chief Linz reviewed the Line Items and what each line item was comprised of.

Chief Linz thanked the Budget Committee for their participation. He appreciates the support of the community, staff and volunteers. Chief Linz stated he is proud of our district and everything we have achieved including nice stations, equipment and apparatus. 96% of our crews are dedicated volunteers and our response times average 2 minutes out the door this reflects the hard work and dedication of all involved.

Questions:

John Wren asked when we received the funds from the City of Banks/URA for the Medic how was that budgeted? Chief Linz answered that the funds we received from the Urban Renewal Agency (URA) was spent three different ways. We were awarded $125,000 – the first payment of $93,000 was to purchase the power gurney and the chassis for the new medic. The remaining funds will be paid to Braun NW for a down payment on the medic.

Marilyn Lundin asked it there was any anticipation of additional tax revenues from the two new developments coming to Banks. Chief Linz replied that a financial consultant was hired to determine this by the City of Banks, and we do not have any projections at this time. He continued that the district would receive very little tax revenue from the development on the west side as that is in the URA. However, the district does have $1.4 million in commitments from the

URA to purchase new equipment and station improvements. We do not have any projections on the property by the golf course. We do know we will receive bond money from both developments which will allow us to pay off our bond faster. Chief 's estimate of receiving new tax revenues from the new developments is possibly in two years.

Chief Linz communicated with the budget committee that our LOL is up for renewal in this month's election. The district is not asking for an increase the renewal will be the current rate of 0.97 cents per $1,000.

Clint Jackson asked when the district would start receiving taxes for the bond from the URA. Chief Linz stated he wasn't sure of the exact timing. He is hoping to receive projections from the City in the next few months.

Mark Schmidlin asked how many years does the district forgo property taxes on the homes in the URA. Chief Linz answered 30 years. We will get bond money and possibly LOL funds.

There were no additional questions or comments regarding the budget as presented.

Motion made by Mark Schmidlin to adopt the 2024-2025 budget with the tax rate of $1.0831 per $1,000 of assessed value. Marilyn Lundin seconded the motion. Motion passed unanimously.

Motion by Matt Pihl to adopt the 2024-2025 budget with the local option tax rate of $.970 per $1,000 of assessed value. Marilyn Lundin seconded the motion. Motion passed unanimously.

Meeting adjourned at 6:31 p.m.

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Marilyn Lundin Secretary	Kari Erwert Recording Secretary

BANKS FIRE DISTRICT #13 2025-2026 BUDGET MESSAGE

Banks Fire District #13 Budget Committee:

I present to you our recommended budget for fiscal year 2025-2026. This budget is a product of careful consideration by the administrative staff and the Board of Directors. Through this document, it is our intent to continue providing and improving emergency service delivery for the taxpayers of our Fire District. Due to the tremendous support of our local community and their approval of the 2024 Local Option Levy (LOL), the District's financial position remains strong and stable.

General Fund:

Personnel Services:

Personnel services will increase by 13% for the 2025-2026 budget year. The increase is primarily due to the addition of a new full-time Administrative Assistant position that will eventually take over the role of Executive Assistant when the current Executive Assistant retires in the next year or so. PERS and employee benefits increased as well due to this new position. Overtime was increased to accommodate for the overtime accrued during the fire academies and annual EMR training classes and other training opportunities for the staff. One-third of the Forestry Tax Revenue will continue to fund this line item.

Material and Services:

Materials and Services increased slightly overall with slight decreases in some line items to accommodate larger increases in other line items. The largest line item to increase is the Insurance line item which includes Property & Casualty Insurance which is forecasted to increase up to 20% this budget year. An additional line item was added for a monthly food stipend for the student interns. Most of the other categories have remained the same or seen only small adjustments. An Operating Contingency of $10,000 has been set aside for unforeseen expenses.

Apparatus Reserve Fund:

Per our updated 2022 Strategic Plan, 33% of Forest Revenue will be credited to this fund. This money is saved for major apparatus or apparatus equipment purchases in the future. (Forest Revenue is not a guaranteed amount and varies from year to year). For budget year 2025-2026, funds have been carried over for the purchase of a new Class I Pumper.

Capital Reserve Fund:

Per our updated 2022 Strategic Plan, 33% of Forest Revenue will be credited into this fund. (Forest Revenue is not a guaranteed amount and varies from year to year). This fund has been established to set aside funds for the future purchases of land, buildings, station improvements, station equipment, and protective equipment such as SCBA etc. FY 2025-2026 the District has set aside funds to continue the interior painting of Station 13, add rock at Station 14's training ground and purchase new turnouts to replace expired ones.

2017 Bond Fund and 2017 Debt Service Fund:

The 2017 Bond Fund is complete. All allocated funds have been expended in accordance with project goals and the fund is closed. The 2017 Debt Service Fund will remain as it accounts for receipt of bond revenue and payment of principal and interest.

BANKS FIRE DISTRICT #13 2025-2026 BUDGET MESSAGE

Revenue: Our revenue forecast is based on an estimated increased assessed value of 3.0% to the district. The total assessed value of our district is approximately $679,042,718 generating approximately $750,000 in revenue on our permanent rate limit of 1.0831per thousand. We will assume a 97 % collection rate putting our available funding at approximately $727,860.
The current Local Operating Levy is 0.97 per thousand and is expected to raise $678,000 for the 2025-2026 fiscal year. We will assume a 97% tax collection rate forecasting our available funding at approximately $657,000. As in the past years, this number is an estimate since the actual value is not realized until after the budget is prepared.

The District continues to be humbled by the support we receive from the community and will continue to improve service delivery while being good stewards of taxpayer money.

Our Budget is presented as a planning guide for the fiscal year 2025-2026. Budget Committee approval does not guarantee expenditure. Banks Fire District 13 has maintained its fiscal and administrative policies consistent with past years. As a result of our budget committee and staff efforts, our budget consistently receives high marks from our independent annual audit. Audits are available upon request. Your help in assisting with our process is greatly appreciated by the patrons of the Banks Fire District 13.

Respectfully Submitted:

Rodney Linz
Budget Officer

2025-2026 BUDGET COMMITTEE MEETING MAY 14, 2025

Line Item Review: Materials and Services Category 2025-2026

Awards: Cost of Awards banquet and yearly achievement awards.

Bank Service Charges: Monthly service charges.

Dues-Subscriptions: Dues in OFDDA, OFCA, WCFDB, WCTA, etc.

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Education and Training: Training for the District firefighters such as EMT classes and advanced firefighting classes, college classes, conferences, professional development for administration staff, props for training ground etc.

EMS Supplies: Medical supplies and equipment such as gloves, c-collars, blankets, bag-mask valves, glucose monitors, drugs, etc. These items are considered expendable.

Facility Operations: Office/Station furnishings. Supplies for building maintenance (cleaning, etc.). Minor repair and maintenance to the District buildings and land.

Fleet Operations: Fleet Repair and maintenance to the vehicles. Small engine and equipment repairs.

Events: District sponsored events such as open houses, barbeques, Awards Banquet, etc. Refreshments for board meetings and work sessions.

Firefighter Gear: Turnouts, Turnout repairs, SCBA testing, flashlights, wildland accessories, radio equipment, pagers, small items, etc.

Firefighter Safety: Medical exams, Respirator questionnaires, drug screening, Hepatitis inoculations, and vaccinations.

Fire Prevention, Community Education: Public information, fire prevention presentations at schools. Community outreach classes.

Fuel: Gasoline, diesel.

Insurance: Includes liability, auto, worker's compensation, volunteers, and bond for District Treasurer.

Medical-Review: Physician Advisor.

Office Supplies: Postage, paper products, pens, pencils, copier/fax, stationery and envelopes.

Penalties and Fines: Any expenses incurred in 941 filing or PERS statements.

Professional Services:
Accounting/Audit: Annual budget audit, State of Oregon fees and miscellaneous bookkeeping charges above audit contract.

Dispatch Services: Annual cost for WCCCA dispatching.

Legal Fees: Legal counsel as required.

Technology Maintenance: Computer maintenance, records back-up, Active 911, Aladtec Fire Manager Scheduling Software, Website fees, ESO Charging Program fees

Publishing: Annual Budget publication, Newsletters, elections, other public notices.

Uniform/Clothing: Cost of uniform shirts, duty t-shirts and sweatshirts, badge, belt buckles and nametags.

Utilities: All utilities such as phone, sewer, gas, electric, janitorial services, water.

Volunteer Expense: Cost incurred for rehab on drills, extended incidents, coffee, candy, etc.

Contingency: Unforeseen expenses that may necessitate additional expenditures during the fiscal year.

Unappropriated ending fund balance Working capital for the period between the start of the fiscal year and the arrival of property tax revenue in the fall.

Line Item Review: Apparatus Reserve Fund 2025-2026

Savings account for future purchases of apparatus and equipment used on apparatuses (air packs, axes, saws, hose, etc.).

Line Item Review: Capital Reserve Fund 2025-2026

Savings account for future capital improvements to include land purchases, building improvements, station equipment, protective equipment and rescue equipment.

Line Item Review: 2017 Debt Service Bond 2025-2026

Account for receipt of Bond Revenue and payment of Principal and Interest.

Line Item Review: 2017 Bond Capital Projects 2025-2026

Account for Bond Expenditures to include the Hornshuh Creek Station build. FY 2024-2025 was the final year for this fund.

BANKS FIRE DISTRICT #13
2025-2026BUDGET WORKSHEET
RESOURCES

Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	EXISTING RESOURCES	Proposed 2025-2026
$ 735,516	$ 500,803	$ 500,000.00	Cash on Hand *(cash basis)	$ 300,000
		$ 20,000	Previously Levied Taxes TBR	$ 50,000
$ 28,048	$ 31,729	$ 15,000	Interest	$ 15,000
			OTHER RESOURCES	
$ -	$ 68,144	$ 15,000	Other (Sale of Property/Transports/Room Rental/Misc)	$ 10,000
$ 96,098	$ 46,491		Conflagration Reimbursement	$ 75,000
$ 121,166	$ 80,823	$ 65,000	Forestry (Student Interns)	$ 65,000
$ 184,226	$ 98,292	$ 125,000	Grants (FEMA, SHSP, OSFM, etc.)	$ 125,000
$ -		$ -		$ -
		.		.
			InterFund Transfer 2017 Bond Fund	$ 10,000
$ 38,538	$ 19,256	$ 20,000	Contracts & Misc	$ 22,000
$ 1,203,592	$ 845,538	$ 760,000	Total Resources Except Taxes To Be Levied	$ 672,000
$ 649,863	$ 626,970	$ 710,000	Taxes Necessary To Balance	$ 727,860
$ 595,700	$ 613,423	$ 640,000	Local Option Tax	$ 657,000
$ 2,449,155	**$ 2,085,931**	**$ 2,110,000**	**TOTAL ALL RESOURCES**	**$ 2,056,860**

2025-2026 BANKS FIRE BUDGET WORKSHEET
EXPENDITURES

Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	PERSONNEL SERVICES	Proposed 2025-2026
$ 115,000	$ 114,545	$ 122,720	District Chief Salary	$ 127,000
$ 70,000	$ 74,853	$ 80,020	Executive Assistant-Full-Time	$ 83,220
		$ -	Replacement Executive Assistant-Full Time	$ 70,000
$ 82,000	$ 80,486	$ 95,680	Training Officer Salary	$ 99,000
$ 83,000	$ 63,593	$ 78,000	Volunteer Coordinator Salary	$ 89,000
$ 40,000	$ 84,702	$ 89,000	EMS Officer Salary	$ 93,000
$ 6,000	$ 5,288	$ 13,000	Administrative Assistant-Part-Time	$ 10,000
$ -	$ -	$ -	Fire Marshal/Fire Prevention	$ -
$ 15,000	$ 35,787	$ 35,000	Overtime	$ 40,000
$ 170,000	$ 204,915	$ 180,000	Volunteer Compensation	$ 185,000
$ 87,000	$ 51,280	$ 85,000	Student Volunteers	$ 95,000
$ 12,000	$ 57,304	$ 25,000	Seasonal/Instruction Costs	$ 25,000
$ 130,000	$ 143,512	$ 150,000	Insurance & Other Benefits	$ 170,000
$ 82,000	$ 137,832	$ 140,000	PERS	$ 155,000
$ 16,800	$ 16,800	$ 16,800	Oregon Growth Plan Contribution	$ 27,000
$ 1,200	$ -	$ -	Addl Payroll Expense-Direct Deposit Fees	$ -
$ 62,000	$ 76,707	$ 85,000	Payroll Taxes	$ 90,000
$ 972,000	$ 1,147,604	$ 1,195,220	TOTAL	$ 1,358,220
			MATERIALS AND SERVICES	
$ 3,832	$ 1,660	$ 2,000	Awards	$ 3,500
$ 271	$ 252	$ 350	Bank Service Charges/Merchant Services Fees	$ 400
$ 1,080	$ 643	$ -	Conflag Expenses	$ -
$ 6,112	$ 7,102	$ 6,500	Dues/Subscriptions	$ 6,500
$ 15,685	$ 18,061	$ 20,000	Events (Board/Staff/Volunteers)	$ 22,000
$ 53,046	$ 56,786	$ 40,000	Education/Training	$ 40,000
$ 9,125	$ 10,915	$ 20,000	EMS Supplies	$ 20,000
$ 58,848	$ 61,407	$ 60,000	Facility Operations	$ 60,000
$ 85,872	$ 111,004	$ 65,000	Fleet Operations	$ 65,000
$ 7,420	$ 15,833	$ 10,000	Fire Prevention/Community Education	$ 10,000
$ 64,000	$ 28,655	$ 35,000	Firefighter Gear	$ 30,000
$ 17,508	$ 15,221	$ 15,000	Firefighter Safety/Medical Exams	$ 15,000
$ 32,608	$ 27,463	$ 33,000	Fuel	$ 30,000
$ 88,345	$ 97,603	$ 113,000	Insurance	$ 123,300
$ 1,080	$ 5,800	$ 4,000	Medical Review/Physian Advisor	$ 4,000
$ 55	$ 1,179	$ 2,500	Other/Miscellaneous	$ 5,000
$ 8,518	$ 7,770	$ 7,500	Office Supplies	$ 7,040
$ -	$ 41	$ 100	Penalties & Fines	$ 100
			Professional Services	
$ 5,145	$ 5,378	$ 6,000	Accounting/Audit	$ 7,800
$ 38,998	$ 39,538	$ 40,000	Dispatch Services	$ 42,000
$ 13,150	$ 4,236	$ 10,000	Legal Fees	$ 10,000
$ 318	$ 318	$ -	Payroll Processing Fees	$ -
$ 37,295	$ 50,969	$ 40,000	Technology Maintenance	$ 40,000
$ 1,713	$ 4,747	$ 6,500	Publishing	$ 4,000
$ 25,036	$ 235	$ -	Student Volunteers Food Stipend	$ 10,000
$ 21,660	$ 20,459	$ 20,000	Uniforms/Clothing	$ 20,000
$ 82,900	$ 85,252	$ 85,000	Utilities	$ 88,000
$ 11,812	$ 21,470	$ 35,000	Volunteer Expense	$ 25,000
$ 691,432	$ 699,997	$ 676,450	TOTAL	$ 688,640
			TRANSFERRED TO OTHER FUNDS	
$ -	$ -	$ -		$ -
$ -	$ -	$ -		$ -
$ 100,000	$ 10,000	$ 10,000	Operating Contingency	$ 10,000
$ 685,723	$ 228,330	$ 228,330	Unappropriated Ending Fund	$ 235,000
$ 785,723	**$ 238,330**	**$ 238,330**	**TOTAL**	**$ 235,000**
$ 2,449,155	**$ 2,085,931**	**$ 2,110,000**	**TOTAL**	**$ 2,056,860**

BANKS FIRE DISTRICT #13
2025-2026 BUDGET WORKSHEET
APPARATUS RESERVE FUND

Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	RESOURCES	Proposed 2025-2026
$ 461,349	$ 452,504	$ 440,000	Cash on hand* (cash basis)	$ 880,000
$ -		$ -	Interest	$ 10,000
$ 13,126	$ 24,840	$ 5,000	California Conflag Reimburse	$ 41,000
$ 117,602	$ 78,446	$ 65,000	Forest Revenue	$ 65,000
		$ -	Interfund Tfr from 2017 Bond Fund	$ 15,000
$ 592,077	**$ 555,790**	**$ 510,000**	**TOTAL**	**$ 1,011,000**
			EXPENDITURES	
$ -		$ -	Apparatus equipment	
$ 237,049	$ 111,994	$ 250,000	Apparatus (T13 & Medic)	$ -
$ -		$ -		$ -
$ 355,028	$ 443,796	$ 260,000	Reserve for future expenditures	$ 1,011,000
$ 592,077	**$ 555,790**	**$ 510,000**	**TOTAL**	**$ 1,011,000**

BANKS FIRE DISTRICT #13
2025-2026 BUDGET WORKSHEET
CAPITAL RESERVE FUND

Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025		RESOURCES	Proposed 2025-2026
$ 152,892	$ 64,743	$ 100,000	1	Cash on hand* (cash basis)	$ 100,000
$ 117,602	$ 78,446	$ 65,000		Forest Revenue	$ 65,000
$ 4,993	$ 6,223	$ 3,000	4	Interest	$ 3,000
$ 236,694	$ 118,730			Grant	
$ -	$ 50,000	$ -	5	Transfer in from Fund	$ -
$ 512,181	**$ 318,142**	**$ 168,000**		**TOTAL**	**$ 168,000**
				EXPENDITURES	
$ 107,193	$ 71,320	$ 83,000		Land/Building Improvements	$ 50,000
$ -	$ 36,800	$ 30,000		Protective Equipment	$ 63,000
$ 287,412	$ 97,321	$ 15,000		Rescue Equipment	$ 15,000
$ 59,600	$ 109,685	$ 20,000		Station Equipment	$ 20,000
$ 57,976	$ 3,016	$ 20,000		Reserve for future expenditures	$ 20,000
$ 512,181	**$ 318,142**	**$ 168,000**		**TOTAL**	**$ 168,000**

BANKS FIRE DISTRICT #13

2025-2026 BUDGET WORKSHEET

2017 DEBT SERVICE BOND

Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	RESOURCES	Proposed 2025-2026
$ -	$ 2,584	$ 2,000	1 Cash on hand* (cash basis)	$ -
		$ -	2 Previous Tax TBR	$ -
$ 257,642	$ 274,406	$ 293,100	3 Taxes to Balance	$ 298,100
$ 2,173	$ 5,570	$ 3,000	4 Interest	$ 4,900
$ 259,815	**$ 282,560**	**$ 298,100**	**TOTAL**	**$ 303,000**

			EXPENDITURES	
$ -			1 (Unappropriated Ending Fund Balance)	
$ 144,129	$ 276,717	$ 128,100	2 Interest Payment	$ 123,000
$ 114,997	$ -	$ 170,000	3 Principal Payment	$ 180,000
$ 689	$ 5,843		4 Transfer to General Fund	
$ 259,815	**$ 282,560**	**$ 298,100**	**TOTAL**	**$ 303,000**