

Mosier Fire District Budget Committee Meeting

Monday, May 12, 2025 at 6:00 pm

Held as in-person and Zoom Meeting

Attendance

Board Members: Carol Goter, Kris McNall, Rob Miller, Todd Reeves

Budget Committee Members from the Community: Barb Ayers, Craig Funk, Wade Root, Tim Hudson, Al Sorestad

Public: Rob Garrett

Call to order by Todd Reeves at 1803

1. Election of Budget Committee Chair: Hudson nominated Todd Reeves for chair; Root seconded the motion. All present approved.

2. Public Comment: None

3. Receive Budget Message: Prepared by Chief Carlson and read by McNall. (Available in packet)

4. Review proposed 2025-2026 budget (all forms available in packet and on mosierfire.com): Forms were prepared based on current tax rate of \$2/\$1000 assessed value. Discussion to raise it to \$2.10, which can be done without it going to a vote of the citizens; small impact on property owners and it would bring us to the same rate that MCFR is at now (MFD would have to match MCFR in the event of the partnership); MFD would have several options where to put the money from the extra 10 cents/\$1K. After discussion, the committee decided to raise the rate to \$2.10.

Details on Fund Amounts:

Grant Fund: This fund is in its last year of historical data. Grants are now kept in the General Fund and tracked by a spreadsheet so this fund will no longer be kept.

UP Dry Hydrant, UP Joint Use Facility Fund (both in last year of historical data) and UP Equipment Fund are all now abolished by board as of 5/8/2025 meeting. Monies in those funds were previously transferred into the Mosier Center Fund.

Mosier Center Fund: Same as last year except for Cash on Hand. Interest earned from all of our LGIP accounts is in the LGIP Account-Other. By law this interest has to be allocated proportionately to the funds generating that interest, so about \$45K has been added to last year's Cash on Hand to come up with \$1,015,000. The \$30K interest amount is based on estimates of interest rates. If the JUF is built, the entire amount in the Mosier Center Fund will go to the JUF.

Gisvold Bequest Fund: Intention for this is to be used for furniture for the JUF.

Capital Reserve Fund:

Vehicle Replacement: Per budget message, \$100K to be added to the vehicle replacement. Previously the entire amount has been allocated which means it can be spent, but it's not necessarily intended that the entire fund is spent this year.

Reserved for Future Expenditures: Money kept for future large capital needs. This item is needed to

balance the Resources and the Requirements (see LB-11). Discussion as to whether this could be used, for example, for a 3rd bay in the JUF. That could be done with a supplemental budget provided the required conditions are met .

General Fund (Resources-LB20): Available cash on hand based on estimate of how much money will be in the account on July 1, 2025; interest is estimated; wildland staffing grant received for this summer (\$35K) is reduced by the carryover from last year's grant; Taxes estimated to be received is lower than last year (less tax revenue was received for this FY than was budgeted).

General Fund Requirements Summary (Allocated-LB30):

McNall recommended changing "Fire Chief (Salary, Social Security and Medicare)" to "Staff etc." to give MFD flexibility to hire someone who will not be a Chief. Reeves requested that when people are hired the P&L shows a breakdown in type of staff. Health Insurance Benefits went up significantly because Chief Carlson came with his own insurance.

Seasonal Wildland Firefighters amount is based on the District adding to the grant to allow MFD to staff wildland firefighters seven days a week during peak fire season. Discussion regarding portion of budget going to personnel, specifically non-Wildland firefighter personnel, and whether that is sustainable. Committee member Funk remarked that in many departments, 80% of the budget goes to personnel.

Materials and Services will stay very close to the previous budget year. Discussion regarding amount budgeted for training -- it seemed low to some on the committee. McNall stated that it's a lot more than we've spent the last couple of years and much of the training received is free.

Suggestion to increase the amount budget for Station Modifications (for Station 12) since the current budget would not be nearly enough to complete necessary modifications. Committee agreed to raise the amount to \$150K.

General Fund Requirements Summary (Not Allocated -LB30)- Total Requirements Not Allocated will need to be amended to account for changes discussed and agreed.

Unappropriated Ending Fund Balance: In this case, this is the money that will be used to run the district until the tax revenue comes in. It's a little higher than it has to be, but minimally should be \$175K.

5. Public Comment: None

6. Vote to approve budget: Since there are some changes to be made, the Committee agreed to meet by Zoom to approve the final budget on 5/14/25 at 7:30.

Changes to be made: In Personnel services, change "Chief" to "Staff", change Station Modifications to \$150K, add resolution for the capital reserve fund approval, increase the tax rate to \$2.10.

Meeting adjourned at 1956.