

## **Mosier Fire Fiscal Year 2026 - 2027 Budget Message**

The coming year brings both opportunity and uncertainty to Mosier Fire. The District has recruited many new volunteers in the past year, and we are working to outfit and train them. Due to delays in building a new station, we have been saving more funds for updated apparatus to keep our people safe, and will continue that program. We continue to struggle with inadequate stations to house our apparatus and train our volunteers.

### **Revenues & Resources:**

On the revenue side, House Bill 3940 has increased the potential tax base for the District. Although there is the potential for a substantial increase in tax revenue, we will not have any information regarding exactly how much our tax revenue will be until after budget season. Thus, we have chosen to budget conservatively on the revenue side, assuming tax revenues of \$375,000. We expect to accept a FEMA grant of \$147,000 for SCBA. We also hope to receive a grant of \$28,000 for staffing of seasonal wildland firefighters. We continue to budget conservatively with respect to interest income.

### **Requirements & Expenditures:**

#### *Station Maintenance & New Station:*

Mosier Fire desperately needs a new station in order to house our apparatus and provide space for our volunteers to train and be available to respond. In order to build a new station, the District will need to secure additional financing. Given that we expect our tax base to increase, we propose allocating \$40,000 of capital funds towards stations. Capital funds can be used for projects costing more than \$5,000. While we would prefer to put our resources towards developing and building a new station, our existing stations continue to require improvements and maintenance as long as we are using them for operations. Unfortunately, the Business Oregon Loan has expired, so we would need to reapply and would likely have to pay a higher interest rate, thus reducing the amount we can afford to borrow with our existing tax base. Potentially the amount we can borrow will be higher with the increased tax base from HB 3940. An alternative would be to pursue a taxpayer approved bond measure. In either case, the District would need to dedicate resources to explaining and/or developing a plan for lenders and/or voters to consider. Mosier Fire needs to build a new station in order to provide the best service to our community.

*Staffing:* We have proposed a budget that continues the staffing model of last year, with an Administrative Firefighter in the office for community support and responding to calls. Our Chief is paid based on a flexible part time commitment. In addition, we have budgeted for a contract Finance employee who interfaces with our off site bookkeepers.

#### *Operations/Materials and Services (M&S):*

Our M&S budget is largely the same as last year. Major changes include a substantial increase in funding for Legal & Audit, funding for equipment for new volunteers, and catching up on apparatus maintenance. We anticipate having to complete two Audits and/or Agreed Upon Procedures (AUP) contracts this year due to delays in last year's audit/AUP. We have increased

our budget in order to acquire more radios to improve volunteer response & communications. We are returning to budgeting for two sets (total) of turnouts this year, with a goal of buying two sets each year.

*Apparatus Replacement:*

We propose transferring \$88,000 to the Capital Reserve Fund, continuing our practice of allocating funds raised by the final assessed \$0.45/\$1000 to Apparatus replacement and/or paying for a new station loan. This transfer, while slightly more than the expected proportion of revenue, brings the Apparatus Replacement allocation to \$400,000. Apparatus replacement prices have increased significantly in recent years, so we are pleased to have been able to save for this fund. We continue to allocate the total amount to give the Chief and Fire Board maximum flexibility in vehicle replacement.