

HOODLAND FIRE DISTRICT #74
1ST BUDGET COMMITTEE MEETING MINUTES
MAY 14, 2026

Board Members: Nora Gambee, John Drake, Kirk Peterson, Cliff Fortune, and Terry Niedermeyer. Five voting members in attendance.

Budget Committee Members: James Nice, Karen Rogers, Chris Gambell, and Jeremy Goers (Zoom). [Margaret Downen (Absent)]. Four voting members in attendance.

Board/Budget Committee Absences: One Absent. Nine voting members in attendance.

Staff and Volunteers: Jim Price; Fire Chief, Scott Kline; Division Chief, Brian Henrichs; Division Chief, and Kelli Ewing; Office Administrator

Guests: None

1. Call to Order: By Nora Gambee at 7:00 PM

2. Roll Call

3. Pledge of Allegiance: Led by Nora Gambee

4. Election of Budget Committee Officers

A. Chairperson

i. Cliff Fortune nominates Karen Rogers as the Budget Committee Chairperson.

MOTION MADE: By Cliff Fortune to appoint Karen Rogers as the Budget Committee Chairperson.

2ND: By James Nice

DISCUSSION: None

VOTE: Motion Passed. 9 Ayes [1 Absent]. John Drake (Aye), Cliff Fortune (Aye), Nora Gambee (Aye), Terry Niedermeyer (Aye), Kirk Peterson (Aye), Chris Gambell (Aye), Jeremy Goers (Aye), Karen Rogers (Aye), and James Nice (Aye). [Margaret Downen (Absent)]

B. Secretary

- i. Terry Niedermeyer nominates Jeremy Goers as the Budget Committee Secretary.

MOTION MADE: By Terry Niedermeyer to appoint Jeremy Goers as the Budget Committee Secretary.

2ND: By John Drake

DISCUSSION: None

VOTE: Motion Passed. 9 Ayes [1 Absent]. John Drake (Aye), Cliff Fortune (Aye), Nora Gambree (Aye), Terry Niedermeyer (Aye), Kirk Peterson (Aye), Chris Gambell (Aye), Jeremy Goers (Aye), Karen Rogers (Aye), and James Nice (Aye). [Margaret Downen (Absent)]

5. Receive Budget Message

- A. During FY 2025–2026, the District was able to refurbish a Type 1 Pumper, replace two thermal imaging cameras, purchase a dump trailer, and purchase a live fire training container. The District also passed a GO Bond and began the process of replacing Station 351.

B. FY 2026-2027 budget includes several projects:

- i. Funds for summer severity staffing, no supplemental grant funds this year.
- ii. Funds to increase the student program capacity.
- iii. Funds to replace two Chief vehicles.
- iv. Funds to add a training facility project to the new station.
- v. Bond funds for the new station.
- vi. Continued funding for assistance with community Firewise efforts.

- C. The proposed budget for the Hoodland Fire District is balanced at \$32,593,919. The General Fund totaling \$6,628,231 makes up approximately 20% of the Budget and is used to record the District's financial transactions, including expenditures and tax revenues. The General Fund is allocated approximately 54% Personnel Services and 46% Materials and Services, Contingency, Unappropriated Ending Fund Balance (UEFB), and transfers to Reserves.

- D. Local Option Levy funds make up 5% of the General Fund Budget.

E. The Capital Reserve Funds provide the ability to save for expenditures needed to finance the building or acquisition of capital projects and nonrecurring major expenditures. Hoodland Fire District #74 has two Capital Reserve Funds: the Apparatus Reserve and the Facilities and Firefighting Equipment Reserve. The budget includes funds for replacement of two Chief vehicles, adding a training facility to the new station, maintenance projects at the stations, and moving turnout gear replacement due to the large cost and 10-year lifespan. The two Capital Reserve Funds, totaling \$1,893,581, make up 6% of the total budget.

F. The Bond-related Funds are used to separate bond proceeds for construction of a new main fire station and the principal and interest payments on the bonded debt. Hoodland Fire District #74 has two Bond-related Funds: the GO Bond Capital Improvement Fund and the GO Bonded Debt Service Fund. The budget includes funds for construction of the new main fire station and bond principal and interest payments. The two Bond-related Funds, totaling \$24,072,107, make up the remaining 74% of the budget.

6. Review and Act on the Budget Document

A. Resources – General Fund

- i. Available cash on hand \$2,500,000.
- ii. Previous Levied Taxes \$55,000.
- iii. Miscellaneous Resources \$30,000.
- iv. Deployments/Charges for Services \$175,000.
- v. Sale of Assets \$10,000.
- vi. Tower Space Rental \$7,000.
- vii. Interest Earnings \$75,000.
- viii. Taxes estimated to be received \$3,776,231.
- ix. Total General Fund Resources is \$6,628,231.

B. Summaries

i. Personal Services total is \$3,626,600.

a. Personal Services includes Salaries, Wages, Overtime, Benefits, Wildfire Staffing Wages, Volunteer Nominal Fees, Student Program Stipends, and Volunteer Benefits.

b. Detailed worksheets were reviewed with the Budget Committee to provide transparency into the specific components of the Personal Services, including explanations of year-over-year increases and decreases.

ii. Materials and Services total is \$1,006,050.

a. Materials and Services includes Board/Election Expenses, Computer Programs, Contractual Services, Dues/Publications, Incentives/Awards, Asset Liability Insurance, Logistical Support, Maintenance, Professional Services, Supplies, Travel/Tuition, and Utilities.

b. Detailed worksheets were reviewed with the Budget Committee to provide transparency into the specific components of Materials and Services, including explanations of year-over-year increases and decreases.

iii. Capital Outlay total is \$10,000.

a. Capital Outlay includes a Porta Count Fit Testing Machine.

b. Detailed worksheets were reviewed with the Budget Committee to provide transparency into the specific components of Capital Outlay, including explanations of year-over-year increases and decreases.

iv. Allocated General Fund total is \$4,642,650.

v. Transfer to Apparatus Reserve total is \$145,581.

vi. Transfer to Facilities and Firefighting Equipment Reserve total is \$40,000.

vii. Operating Contingency is \$600,000.

viii. Unappropriated Ending Fund Balance (UEFB) is \$1,200,000.

ix. Non-Allocated General Fund Total is \$1,985,581.

x. Total Requirements in the General Fund is \$6,628,231.

xi. Due to upcoming Union contract negotiations, it may be beneficial to hire a union negotiator next year. Salaries comprise a significant portion of the budget and are outpacing tax revenue. If negotiated COLAs were between 2% and 3% for a few years, there could be a margin established between the tax revenue and Personnel Services expenditures. The Budget Committee could consider reducing the transfer to the Apparatus Reserve by \$20,000 and reallocating \$20,000 to General Fund Materials and Services Professional Services line item to hire a union negotiator.

MOTION MADE: By John Drake to reduce the transfer to the Apparatus Reserve by \$20,000 and increase the General Fund Materials and Services Professional Services line item by \$20,000 to cover the cost of a Union negotiator.

2ND: By Karen Rogers

DISCUSSION: None

VOTE: Motion Passed. 9 Ayes [1 Absent]. John Drake (Aye), Cliff Fortune (Aye), Nora Gамbee (Aye), Terry Niedermeyer (Aye), Kirk Peterson (Aye), Chris Gambell (Aye), Jeremy Goers (Aye), Karen Rogers (Aye), and James Nice (Aye). [Margaret Downen (Absent)]

C. Apparatus Reserve Fund Resources and Requirements

i. Resources

a. Cash on Hand is \$258,000.

b. Transfers IN from other funds is \$125,581.

c. Total Resources in the Apparatus Reserve is \$383,581.

ii. Requirements

a. Capital Outlay - New Chief vehicles \$200,000.

b. Apparatus Reserve Unappropriated Ending Fund Balance (UEFB) is \$183,581.

c. Total Requirements in the Apparatus Reserve is \$383,581.

D. Facilities and Firefighting Equipment Reserve Fund Resources and Requirements

i. Resources

a. Cash On Hand is \$1,450,000.

b. Transfers IN from other funds is \$40,000.

c. Total Resources in the Facilities and Firefighting Equipment Reserve is \$1,490,000.

ii. Requirements

a. Capital Outlay - Station Improvements and Repairs \$100,000.

b. Capital Outlay - Turnouts PPE \$40,000.

c. Capital Outlay - New Training Tower \$810,000.

d. Facilities and Firefighting Equipment Reserve Unappropriated Ending Fund Balance (UEFB) is \$540,000.

e. Total Requirements in the Facilities and Firefighting Reserve is \$1,490,000.

E. GO Bond Capital Improvement Fund Resources and Requirements

i. Resources

a. Cash on Hand \$16,500,000.

b. USFS Reimbursements \$5,475,000.

c. Total Resources in the GO Bond Capital Improvement Fund is \$21,975,000.

ii. Requirements

a. Capital Outlay – Capital Project Expenses \$16,500,000.

b. Capital Outlay – USFS Project Expenses \$5,475,000.

c. GO Bond Capital Improvement Fund Unappropriated Ending Fund Balance (UEFB) is \$0.

d. Total Requirements in the GO Bond Capital Improvement Fund is \$21,975,000.

F. GO Bond Debt Service Fund - Bonded Debt Resources and Requirements

i. Resources

a. Cash on Hand \$10,000.

b. Estimated Taxes to be received \$1,087,107.

c. Total Resources in the GO Bond Debt Service Fund is \$1,097,107.

ii. Requirements

a. Bond Principal Payments total is \$80,000.

b. Bond Interest Payments total is \$935,988.

c. GO Bond Debt Service Fund Unappropriated Ending Fund Balance (UEFB) is \$81,120.

d. Total Requirements in the GO Bond Debt Service Fund is \$1,097,107.

7. Persons to be Heard regarding the Budget. None.

8. Determine the Next Step in the Budget Process

A. Recess until Thursday May 21, 2026, at 7:00 PM if an additional meeting is needed. Not needed.

B. Adopt the Budget.

MOTION MADE: I, Kirk Peterson, move that the Budget Committee of Hoodland Fire District #74 approve the budget for the 2026-2027 fiscal year in the amount of \$31,573,919.

2ND: By Cliff Fortune

DISCUSSION: Due to changes in Budget the total was adjusted.

VOTE: Motion Passed. 9 Ayes [1 Absent]. John Drake (Aye), Cliff Fortune (Aye), Nora Gabee (Aye), Terry Niedermeyer (Aye), Kirk Peterson (Aye), Chris Gambell (Aye), Jeremy Goers (Aye), Karen Rogers (Aye), and James Nice (Aye). [Margaret Downen (Absent)]

MOTION MADE: I, Kirk Peterson, move that the Budget Committee of Hoodland Fire District #74 approve property taxes for the 2026-2027 fiscal year at the rate of \$2.6385 per \$1,000 of assessed value for the permanent rate tax levy, at the rate of \$0.25 per \$1,000 of assessed value for the local option tax levy, and the amount of \$1,087,107 for the general obligation bond levy.

2ND: By John Drake

DISCUSSION: None.

VOTE: Motion Passed. 9 Ayes [1 Absent]. John Drake (Aye), Cliff Fortune (Aye), Nora Gabee (Aye), Terry Niedermeyer (Aye), Kirk Peterson (Aye), Chris Gambell (Aye), Jeremy Goers (Aye), Karen Rogers (Aye), and James Nice (Aye). [Margaret Downen (Absent)]

9. Adjournment By Karen Rogers at 8:44 PM

Respectfully Submitted,

Kelli Ewing

Kelli Ewing, Office Administrator