

FORM LB-1 FY 2023/24

NOTICE OF BUDGET HEARING

A public meeting of the Corvallis Rural Fire Protection District (CRFPD) Board of Directors, Linn & Benton Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 will be held 7 pm, April 26, 2023. This budget was prepared using the same accounting basis as in the preceding year. *This meeting will be held remotely with the link available from the website CorvallisRFPD.com.* The purpose of the Budget Hearing is for the Board to receive comment from the public on the budget. This is a public meeting where deliberation of the Board of Directors will take place to adopt the Budget as approved by the Budget Committee. Any person may appear at the meeting and discuss the proposals with the Board. A copy of the adopted budget may be obtained from the CRFPD website CorvallisRFPD.com, or Locke station 544 Lewisburg Ave, Corvallis

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FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	\$ 4,667,813	\$ 4,651,085	\$ 5,166,000
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$ -		
Revenue from Bonds and Other Debt	\$ -		
Interfund Transfers / Internal Service Reimbursements	\$ 170,000	\$ 700,000	\$ 240,000
All Other Resources Except Current Year Property Taxes	\$ 58,737	\$ 33,000	\$ 142,000
Current Year Property Taxes Estimated to be Received	\$ 2,277,225	\$ 2,550,000	\$ 2,600,000
Total Resources	\$ 7,173,775	\$ 7,934,085	\$ 8,148,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$ -	\$ -	\$ -
Materials and Services	\$ 2,044,227	\$ 2,502,000	\$ 2,649,900
Capital Outlay	\$ 40,710	\$ 4,224,085	\$ 4,770,000
Debt Service	\$ -	\$ -	\$ -
Interfund Transfers	\$ 170,000	\$ 700,000	\$ 240,000
Committed & Contingency Amounts	\$ -	\$ 75,000	\$ 100,000
Special Payments	\$ -	\$ 150,000	\$ 150,000
Unappropriated Ending Balance and Reserved for Future Expendit	\$ 4,918,838	\$ 283,000	\$ 238,100
Total Requirements	\$ 7,173,775	\$ 7,934,085	\$ 8,148,000

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Fire Services	\$ 7,173,775	\$ 7,934,085	\$ 8,148,000
FTE	\$ -	\$ -	\$ -
Not Allocated to Organizational Unit or Program			
FTE	\$ -	\$ -	\$ -
Total Requirements	\$ 7,173,775	\$ 7,934,085	\$ 8,148,000
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING
 No changes in activities or significant changes in sources of financing.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2021-22	Rate or Amount Imposed This Year 2022-23	Rate or Amount Approved Next Year 2023-23
Permanent Rate Levy (rate limit \$2.114 per \$1,000)	2.114	2.114	2.114
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2023	Estimated Debt Authorized, But Not Incured on July 1, 2023
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1	\$ 1,139,181	\$ 1,231,686	\$ 1,000,000	1	Beginning Fund Balance	\$ 586,000	\$ 586,000	\$ 586,000	1
2	\$ -	\$ -	\$ -	2	Previously levied taxes estimated to be received	\$ -	\$ -		2
3	\$ 11,410	\$ 7,440	\$ 10,000	3	Interest	\$ 40,000	\$ 40,000	\$ 40,000	3
4				4	Transferred IN, from other funds				4
5				5					5
6				6	OTHER RESOURCES				6
7	\$ 18,097	\$ 2,852	\$ -	7	Misc. (conflagration pay and sign payments)	\$ 2,000	\$ 2,000	\$ 2,000	7
8				8					8
9				9					9
25				25					25
26				26					26
27				27					27
28				28					28
29	\$ 1,168,688	\$ 1,241,978	\$ 1,010,000	29	Total resources, except taxes to be levied	\$ 628,000	\$ 628,000	\$ 628,000	29
30			\$ 2,550,000	30	Taxes estimated to be received	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	30
31	\$ 2,277,225	\$ 2,351,420		31	Taxes collected in year levied				31
32	\$ 3,445,913	\$ 3,593,398	\$ 3,560,000	32	TOTAL RESOURCES	\$ 3,228,000	\$ 3,228,000	\$ 3,228,000	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

FORM **FY 2023/24**
LB-30

ALLOCATED to an organizational unit or program & activity.

General Fund

Corvallis Rural Fire Protection District

Historical Data				REQUIREMENTS for Corvallis Rural Fire Protection District	Budget for Next Year 2023-24				
Actual		Adopted Budget This Year 2022-23	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-21	First Preceding Year 2021-22								
				PERSONNEL SERVICES					
5	0	0	0	5 TOTAL PERSONNEL SERVICES	0	0	0	5	
				MATERIALS AND SERVICES					
8				8 Operating Expenses				8	
9	\$ 295	\$ 895	\$ 2,000	9 Community Relations	\$ 4,000	\$ 4,000	\$ 4,000	9	
10	\$ 414	\$ 148	\$ 600	10 Fuel (non-vehicle)	\$ 200	\$ 200	\$ 200	10	
11	\$ 571	\$ 664	\$ 700	11 Dues & Fees - SDAO & State Pool	\$ 1,000	\$ 1,000	\$ 1,000	11	
12	\$ 153	\$ 124	\$ 1,000	12 Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	12	
13	\$ -	\$ -	\$ 15,000	13 Long Term Planning	\$ 15,000	\$ 15,000	\$ 15,000	13	
14	\$ -	\$ -	\$ -	14 Janitorial - Expenses & Supplies	\$ -	\$ -	\$ -	14	
15	\$ 3,214	\$ 939	\$ 5,000	15 Operating Supplies	\$ 1,500	\$ 1,500	\$ 1,500	15	
16	\$ 2,273	\$ 3,600	\$ 12,000	16 Publicity, Advertising & Elections	\$ 6,000	\$ 6,000	\$ 6,000	16	
17	\$ -	\$ 111	\$ 2,000	17 Travel & Conferences	\$ 2,000	\$ 2,000	\$ 2,000	17	
18	\$ 6,920	\$ 6,482	\$ 38,300	18 Total Operating Expenses	\$ 30,700	\$ 30,700	\$ 30,700	18	
19				19 Services				19	
20	\$ 3,850	\$ 3,850	\$ 5,000	20 Audit and Filing Fee	\$ 5,000	\$ 5,000	\$ 5,000	20	
21	\$ 3,083	\$ 3,223	\$ 7,000	21 Bookkeeping	\$ 5,000	\$ 5,000	\$ 5,000	21	
22	\$ -	\$ -	\$ 1,000	22 Budget Assistance	\$ 1,000	\$ 1,000	\$ 1,000	22	
23	\$ 2,032,815	\$ 1,998,707	\$ 2,167,500	23 Contracted Fire Services (CFD) - 0.85 of tax revenue	\$ 2,210,000	\$ 2,210,000	\$ 2,210,000	23	
24	\$ 1,005	\$ 2,389	\$ 2,000	24 Misc. Contracted Services	\$ 4,000	\$ 4,000	\$ 4,000	24	
25	\$ 16,230	\$ 17,239	\$ 22,000	25 Insurance -- Liability & Multiperil	\$ 24,000	\$ 24,000	\$ 24,000	25	
26	\$ 2,412	\$ 1,411	\$ 3,000	26 Lawn & Garden Services	\$ 3,000	\$ 3,000	\$ 3,000	26	
27	\$ -	\$ 2,550	\$ 6,000	27 Legal/Attorney Fees	\$ 6,000	\$ 6,000	\$ 6,000	27	
28	\$ 7,278	\$ 10,616	\$ 25,000	28 Maintenance -- General	\$ 25,000	\$ 25,000	\$ 25,000	28	
29	\$ 820	\$ 32,928	\$ 40,000	29 Maintenance -- Vehicle	\$ 50,000	\$ 50,000	\$ 50,000	29	
30	\$ -	\$ -	\$ -	30 Addl. Fire Services Personnel	\$ 120,000	\$ 120,000	\$ 120,000	30	
31	\$ -	\$ -	\$ -	31 Tax refunds	\$ -	\$ -	\$ -	31	
32	\$ 5,004	\$ 5,368	\$ 8,000	32 Telephone, Cable & Comm Services	\$ 8,000	\$ 8,000	\$ 8,000	32	
33	\$ 11,173	\$ 13,416	\$ 16,000	33 Utilities -- Electricity, Natural Gas & Garbage	\$ 17,000	\$ 17,000	\$ 17,000	33	
34	\$ 2,083,670	\$ 2,091,698	\$ 2,302,500	34 Total Services	\$ 2,478,000	\$ 2,478,000	\$ 2,478,000	34	
35	\$ 71,056	\$ 59,459	\$ 120,000	35 RRV Scholarships	\$ 120,000	\$ 120,000	\$ 120,000	35	
36	\$ 3,145	\$ 7,463	\$ 40,000	36 Physical Plant -- Maintenance	\$ 20,000	\$ 20,000	\$ 20,000	36	
37	\$ 1,435	\$ 731	\$ 1,200	37 Rural Sign Materials	\$ 1,200	\$ 1,200	\$ 1,200	37	
38	\$ 2,166,226	\$ 2,165,833	\$ 2,502,000	38 TOTAL MATERIALS AND SERVICES	\$ 2,649,900	\$ 2,649,900	\$ 2,649,900	38	
39				39 CAPITAL OUTLAY NOT ALLOCATED				39	
41	\$ -	\$ -	\$ -	41 Capital outlay	\$ -	\$ -	\$ -	41	
42	\$ -	\$ -	\$ -	42 TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	42	
43				43 INTERFUND TRANSFERS				43	
50	\$ 85,000	\$ 100,000	\$ 300,000	50 Transfer to Capital Reserve Fund	\$ 100,000	\$ 100,000	\$ 100,000	50	
51	\$ 85,000	\$ 120,000	\$ 400,000	51 Transfer to Equipment Reserve Fund	\$ 140,000	\$ 140,000	\$ 140,000	51	
52	\$ 170,000	\$ 220,000	\$ 700,000	52 TOTAL INTERFUND TRANSFERS	\$ 240,000	\$ 240,000	\$ 240,000	52	
53				53 COMPONENTS OF ENDING FUND BALANCE				53	
54	\$ 430,000	\$ -	\$ -	54 Committed: Scholarships	\$ -	\$ -	\$ -	54	
55	\$ 300,000	\$ -	\$ -	55 Committed: Physical Plant	\$ -	\$ -	\$ -	55	
56	\$ 730,000	\$ -	\$ -	56 TOTAL COMPONENTS OF ENDING FUND BALANCE	\$ -	\$ -	\$ -	56	
57	\$ 75,000	\$ 75,000	\$ 75,000	57 OPERATING CONTINGENCY	\$ 100,000	\$ 100,000	\$ 100,000	57	
58	\$ 3,141,226	\$ 2,460,833	\$ 3,277,000	58 Total Requirements	\$ 2,989,900	\$ 2,989,900	\$ 2,989,900	58	
59				59 Reserved for future expenditure	\$ 80,000	\$ 80,000	\$ 80,000	59	
60	\$ 1,139,161	\$ 1,231,686							60
60				60 Ending balance (prior years)				60	
61				61 UNAPPROPRIATED ENDING FUND BALANCE	\$ 158,100	\$ 158,100	\$ 158,100	61	
62	\$ 4,280,387	\$ 3,692,519	\$ 3,560,000	62 TOTAL REQUIREMENTS	\$ 3,228,000	\$ 3,228,000	\$ 3,228,000	62	

**FORM
LB-11**

FY 2023/24

**RESERVE FUND
RESOURCES AND REQUIREMENTS
Equipment Reserve Fund
(Fund)**

Year this reserve fund will be reviewed to be continued or abolished
Date can not be more than 10 years after establishment.
Review Year: 2030

By resolution of the Board on 1/28/2020, the Equipment Reserve Fund shall be for the purpose of accumulating money for the purchase of any new or used fire apparatus or equipment necessary for the operation of a fire station over the dollar value of \$2,000 with a minimum useful life of 7 years.

Corvallis Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24					
	Actual		Adopted Budget Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2020-21	First Preceding Year 2021-22								
				RESOURCES						
2	\$ 1,673,349	\$ 1,767,085	\$ 1,887,085	2	Cash on hand * (cash basis), or	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000	2	
3				3	Working Capital (accrual basis)				3	
4				4	Previously levied taxes estimated to be received				4	
5	\$ 13,861	\$ 10,702	\$ 12,000	5	Interest	\$ 50,000	\$ 50,000	\$ 50,000	5	
6	\$ 85,000	\$ 120,000	\$ 400,000	6	Transferred IN, from General Fund	\$ 140,000	\$ 140,000	\$ 140,000	6	
7	\$ -			7	Transferred out		\$ -		7	
8	\$ -		\$ -	8	Grants & Donations				8	
9				9					9	
10	\$ 1,772,210	\$ 1,897,787	\$ 2,299,085	10	Total Resources, except taxes to be levied	\$ -	\$ -	\$ -	10	
11				11	Taxes estimated to be received				11	
12				12	Taxes collected in year levied				12	
13	\$ 1,772,210	\$ 1,897,787	\$ 2,299,085	13	TOTAL RESOURCES	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	13	
					REQUIREMENTS **					
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	\$ 5,125	\$ 1,135	\$ 2,299,085	16			Equipment Outlay	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000
17				17					17	
28				28					28	
29	\$ 1,767,085	\$ 1,896,652		29	Ending balance (prior years)					
30			\$ -	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ -	\$ -	\$ -
31	\$ 1,154,896	\$ 1,897,787	\$ 2,299,085	31	TOTAL REQUIREMENTS			\$ 2,590,000	\$ 2,590,000	\$ 2,590,000

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev AO-01)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

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FORM

LB-11 FY 2023/24

By resolution of the Board on 1/28/2020 the following purpose for the Capital Reserve Fund was stated as: The Capital Reserve Fund shall be for the purpose of accumulating money for long-term capital improvements to the District.

**RESERVE FUND
RESOURCES AND REQUIREMENTS
Capital Reserve Fund
(Fund)**

Year this reserve fund will be reviewed to be continued or abolished
Date can not be more than 10 years after establishment.
Review Year: 2030

Corvallis Rural Fire Protection District

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24							
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget Year 2022-23									
RESOURCES											
2	\$ 1,855,283	\$ 1,920,067	\$ 1,764,000	2	Cash on hand * (cash basis), or	\$ 2,180,000	\$ 2,180,000	\$ 2,180,000	2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5	\$ 15,369	\$ 10,912	\$ 11,000	5	Interest	\$ 50,000	\$ 50,000	\$ 50,000	5		
6	\$ 85,000	\$ 100,000	\$ 300,000	6	Transferred IN, from General Fund	\$ 100,000	\$ 100,000	\$ 100,000	6		
7	\$ -	\$ -	\$ -	7	Grants & Donations	\$ -	\$ -	\$ -	7		
8				8	Debt Service				8		
9				9					9		
10	\$ 1,955,652	\$ 2,030,979	\$ 2,075,000	10	Total Resources, except taxes to be levied	\$ 2,330,000	\$ 2,330,000	\$ 2,330,000	10		
11			\$ -	11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	\$ 1,955,652	\$ 2,030,979	\$ 2,075,000	13	TOTAL RESOURCES	\$ 2,330,000	\$ 2,330,000	\$ 2,330,000	13		
REQUIREMENTS **											
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	\$ 35,585	\$ 215,420	\$ 1,925,000	16			Capital Outlay	\$ 2,180,000	\$ 2,180,000	\$ 2,180,000	16
17			\$ 150,000	17			Special payment	\$ 150,000	\$ 150,000	\$ 150,000	17
27				27							27
28				28							28
29	\$ 1,920,067	\$ 1,815,559		29	Ending balance (prior years)						29
30			\$ -	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ -	\$ -	\$ -	30
31	\$ 1,955,652	\$ 2,030,979	\$ 2,075,000	31	TOTAL REQUIREMENTS			\$ 2,330,000	\$ 2,330,000	\$ 2,330,000	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.