

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, 2025 to June 30, 2026 will be held xxxxxx, at 6pm in Locke Station (544 NW Lewisburg Ave. Corvallis). This budget was prepared using the same accounting basis as in the preceding year. 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 CorvallisCRFPD.com, or Locke Station (M-F, 8:30 am to 5pm) or contacting the CRFPD Treasurer Tony O'Donahue.

DRAFT - projection if all

figures approved

Contact: Tony O'Donahue Phone: 541-602-7761 Email: Tony.ODonahue@corvallisrfd.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance/Net Working Capital	\$ 5,281,495	\$ 5,386,500	\$ 4,650,000
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$ -		
Revenue from Bonds and Other Debt	\$ -		
Interfund Transfers / Internal Service Reimbursements	\$ 240,000	\$ 120,000	\$ 170,000
All Other Resources Except Current Year Property Taxes	\$ 282,869	\$ 152,000	\$ 180,000
Current Year Property Taxes Estimated to be Received	\$ 2,580,578	\$ 2,800,000	\$ 2,800,000
Total Resources	\$ 8,384,942	\$ 8,458,500	\$ 7,800,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$ -	\$ -	\$ -
Materials and Services	\$ 2,349,215	\$ 2,969,950	\$ 3,061,000
Capital Outlay	\$ 197,964	\$ 4,870,000	\$ 4,290,000
Debt Service	\$ -	\$ -	\$ -
Interfund Transfers	\$ 240,000	\$ 120,000	\$ 170,000
Committed & Contingency Amounts	\$ -	\$ 100,000	\$ 75,000
Special Payments	\$ 110,000	\$ -	\$ -
Unappropriated Ending Balance and Reserved for Future Expendit	\$ 764,480	\$ 397,550	\$ 204,000
Total Requirements	\$ 3,661,659	\$ 8,457,500	\$ 7,800,000

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	\$ 3,661,659	\$ 8,457,500	\$ 7,800,000
FTE	\$ -	\$ -	\$ -
Not Allocated to Organizational Unit or Program			
FTE	\$ -	\$ -	\$ -
Total Requirements	\$ 3,661,659	\$ 8,457,500	\$ 7,800,000
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 2023-24	Rate or Amount Imposed This Year 2024-25	Rate or Amount Approved Next Year 2025-26
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, 2025	Estimated Debt Authorized, But Not Incurred on July 1, 2025
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

Corvallis Rural Fire Protection District
Resolution No. 2025.xx.xx

Resolution Adopting the Budget

May-25

BE IT RESOLVED that the Board of Directors of the Corvallis Rural Fire Protection District hereby adopts the budget for fiscal year 2025-2026 in the total of \$ 7,800,000

This budget is now on file at the Locke Fire Station, 544 NW Lewisburg Ave. in Corvallis, Oregon.

DRAFT - projection if all figures are approved as is

Resolution Making Appropriations

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025 for the following purposes:

General Fund		Capital Reserve Fund	
Fire Services (Materials & Services)	\$ 3,061,000	Capital Outlay	\$ 2,010,000
Capital Outlay	\$ -	Special payment	\$ -
Debt Service	\$ -	Appropriated Fund Total	\$ 2,010,000
Transfers Out	\$ 170,000	Adopted Fund Total	\$ 2,010,000
Committed & Contingency Amounts	\$ 75,000		
Appropriated General Fund Total	\$ 3,306,000	Equipment Reserve Fund	
		Equipment Outlay	\$ 2,280,000
Unappropriated Ending General Fund Balance	\$ 154,000	Appropriated Fund Total	\$ 2,280,000
Reserved for Future expenditure	\$ 50,000	Adopted Fund Total	\$ 2,280,000
Adopted General Fund Total	\$ 3,510,000		
Total Appropriations, All Funds	\$ 7,596,000		
Total Reserved for Future Expenditure plus			
Unappropriated Ending Fund Balances	\$ 204,000		
TOTAL ADOPTED BUDGET	\$ 7,800,000		

Resolution Imposing the Tax

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2025-26:

At the rate of \$2.1140 per \$1,000 of assessed value for the permanent tax rate.

Resolution Categorizing the Tax

BE IT RESOLVED that the taxes imposed are hereby categorized for the purposes of Article XI section 11b as:

General Government Limitation
Permanent Rate Tax.....\$2.1140/\$1,000

The above resolution statements were approved and declared adopted on this xxth day of May 2025.

Heidi Hagler, Chair

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1	\$ 1,207,198	\$ 765,480	\$ 746,500	1	Beginning Fund Balance	\$ 650,000	\$ -	\$ -	1
2	\$ -	\$ -	\$ -	2	Previously levied taxes estimated to be received	\$ -	\$ -		2
3	\$ 30,788	\$ 59,571	\$ 50,000	3	Interest	\$ 50,000	\$ -	\$ -	3
4				4	Transferred IN, from other funds				4
5				5					5
6				6	OTHER RESOURCES				6
7	\$ 1,100	\$ 4,650	\$ 2,000	7	Misc. (conflagration pay and sign payments)	\$ 10,000	\$ -	\$ -	7
8				8					8
9				9					9
25				25					25
26				26					26
27				27					27
28				28					28
29	\$ 1,239,086	\$ 829,701	\$ 798,500	29	Total resources, except taxes to be levied	\$ 710,000	\$ -	\$ -	29
30			\$ 2,800,000	30	Taxes estimated to be received	\$ 2,800,000	\$ -	\$ -	30
31	\$ 2,351,420	\$ 2,580,578		31	Taxes collected in year levied				31
32	\$ 3,590,506	\$ 3,410,279	\$ 3,598,500	32	TOTAL RESOURCES	\$ 3,510,000	\$ -	\$ -	32

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

REQUIREMENTS SUMMARY

FORM **FY 2025/26**
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 2025-26		
Actual		Adopted Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25					
				PERSONNEL SERVICES			
5	0	0	0	5	0	0	5
				MATERIALS AND SERVICES			
8				8	8	8	8
9	\$ 2,048	\$ 2,913	\$ 6,000	9	\$ 14,000	\$ -	\$ -
10	\$ 152	\$ 263	\$ 250	10	\$ -	\$ -	\$ -
11	\$ 667	\$ -	\$ 2,000	11	\$ 2,000	\$ -	\$ -
12	\$ 135	\$ 142	\$ 1,000	12	\$ -	\$ -	\$ -
13	\$ -	\$ 222	\$ 15,000	13	\$ 10,000	\$ -	\$ -
14	\$ 162	\$ 4,804	\$ 3,000	14	\$ 10,000	\$ -	\$ -
15	\$ 4,795	\$ 4,598	\$ 6,000	15	\$ -	\$ -	\$ -
16	\$ 15	\$ 572	\$ 2,000	16	\$ 2,500	\$ -	\$ -
17	\$ 7,975	\$ 13,515	\$ 35,250	17	\$ 38,500	\$ -	\$ -
18				18	Services		
19	\$ 4,450	\$ 4,451	\$ 6,000	19	\$ 7,000	\$ -	\$ -
20	\$ 3,407	\$ 3,368	\$ 6,000	20	\$ 7,000	\$ -	\$ -
21	\$ 2,084,387	\$ 2,193,491	\$ 2,450,000	21	\$ 2,500,000	\$ -	\$ -
22	\$ 2,469	\$ 6,107	\$ 6,000	22	\$ 20,000	\$ -	\$ -
23	\$ 18,529	\$ 22,265	\$ 29,000	23	\$ 35,000	\$ -	\$ -
24	\$ 2,132	\$ 2,264	\$ 3,500	24	\$ -	\$ -	\$ -
25	\$ -	\$ 4,104	\$ 10,000	25	\$ 12,000	\$ -	\$ -
26	\$ 10,915	\$ 8,115	\$ 25,000	26	\$ 25,000	\$ -	\$ -
27	\$ -	\$ -	\$ 50,000	27	\$ 40,000	\$ -	\$ -
28	\$ -	\$ -	\$ 160,000	28	\$ 180,000	\$ -	\$ -
29	\$ 5,097	\$ 13,716	\$ 10,000	29	\$ 15,000	\$ -	\$ -
30	\$ 13,669	\$ 13,781	\$ 18,000	30	\$ 20,000	\$ -	\$ -
31	\$ 2,145,056	\$ 2,271,662	\$ 2,773,500	31	\$ 2,861,000	\$ -	\$ -
32	\$ 52,810	\$ 62,317	\$ 140,000	32	\$ 140,000	\$ -	\$ -
33	\$ 3,319	\$ 1,721	\$ 20,000	33	\$ 20,000	\$ -	\$ -
34	\$ 1,052	\$ -	\$ 1,200	34	\$ 1,500	\$ -	\$ -
35	\$ 2,210,211	\$ 2,349,215	\$ 2,969,950	35	\$ 3,061,000	\$ -	\$ -
				CAPITAL OUTLAY NOT ALLOCATED			
37	\$ -	\$ 4,418	\$ 10,000	37	\$ -	\$ -	\$ -
38	\$ -	\$ 4,418	\$ 10,000	38	\$ -	\$ -	\$ -
				INTERFUND TRANSFERS			
40	\$ 300,000	\$ 100,000	\$ -	40	\$ 50,000	\$ -	\$ -
41	\$ 400,000	\$ 140,000	\$ 120,000	41	\$ 120,000	\$ -	\$ -
42	\$ 700,000	\$ 240,000	\$ 120,000	42	\$ 170,000	\$ -	\$ -
44				44	N/A		
46	\$ 75,000	\$ 75,000	\$ 100,000	46	\$ 75,000	\$ -	\$ -
47	\$ 2,985,211	\$ 2,668,633	\$ 3,199,950	47	\$ 3,306,000	\$ -	\$ -
48				48	\$ 50,000	\$ -	\$ -
49	\$ 1,207,198	\$ 764,480		49			
50				50	\$ 154,000	\$ -	\$ -
51	\$ 4,192,409	\$ 3,433,113	\$ 3,597,500	51	\$ 3,510,000	\$ -	\$ -

**FORM
LB-11**

FY 2025/26

**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 2025-26				
Actual		Adopted Budget Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2022-23	First Preceding Year 2023-24							
			RESOURCES					
2	\$ 1,896,652	\$ 2,356,047	\$ 2,540,000	2	Cash on hand * (cash basis), or	\$ 2,100,000	\$ -	\$ -
3				3	Working Capital (accrual basis)			
4				4	Previously levied taxes estimated to be received			
5	\$ 66,200	\$ 119,320	\$ 50,000	5	Interest	\$ 60,000	\$ -	\$ -
6	\$ 400,000	\$ 140,000	\$ 120,000	6	Transferred IN, from General Fund	\$ 120,000	\$ -	\$ -
7				7	Transferred out		\$ -	
8				8	Grants & Donations			
9				9				
10	\$ 2,362,852	\$ 2,615,367	\$ 2,710,000	10	Total Resources, except taxes to be levied	\$ 2,280,000	\$ -	\$ -
11				11	Taxes estimated to be received			
12				12	Taxes collected in year levied			
13	\$ 2,362,852	\$ 2,615,367	\$ 2,710,000	13	TOTAL RESOURCES	\$ 2,280,000	\$ -	\$ -
					REQUIREMENTS **			
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	
16	\$ 6,805	\$ -	\$ 2,710,000	16			Equipment Outlay	\$ 2,280,000
17				17				\$ -
18				18				\$ -
19	\$ 2,356,047	\$ 2,615,367		19	Ending balance (prior years)			
20			\$ -	20	UNAPPROPRIATED ENDING FUND BALANCE			\$ -
21				21	TOTAL REQUIREMENTS			\$ 2,280,000
22				22				\$ -

*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.

page _____

FORM

LB-11 FY 2025/26

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 2025-26				
Actual			Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2022-23	First Preceding Year 2023-24	Adopted Budget Year 2024-25							
RESOURCES									
2	\$ 1,815,559	\$ 2,159,968	\$ 2,100,000	2	Cash on hand * (cash basis), or	\$ 1,900,000	\$ -	\$ -	2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5	\$ 61,886	\$ 99,328	\$ 50,000	5	Interest	\$ 60,000	\$ -	\$ -	5
6	\$ 300,000	\$ 100,000	\$ -	6	Transferred IN, from General Fund	\$ 50,000	\$ -	\$ -	6
7	\$ -	\$ -	\$ -	7	Grants & Donations	\$ -	\$ -	\$ -	7
8				8	Debt Service				8
9				9					9
10	\$ 2,177,445	\$ 2,359,296	\$ 2,150,000	10	Total Resources, except taxes to be levied	\$ 2,010,000	\$ -	\$ -	10
11			\$ -	11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	\$ 2,177,445	\$ 2,359,296	\$ 2,150,000	13	TOTAL RESOURCES	\$ 2,010,000	\$ -	\$ -	13
REQUIREMENTS **									
15				15	Org. Unit or Prog. & Activity				15
16	\$ 17,477	\$ 193,546	\$ 2,150,000	16	Object Classification	Capital Outlay	\$ 2,010,000	\$ -	\$ -
17		\$ 110,000	\$ -	17		Special payment	\$ -	\$ -	\$ -
27				27					27
28				28					28
29	\$ 2,159,968	\$ 2,055,750		29	Ending balance (prior years)				29
30			\$ -	30	UNAPPROPRIATED ENDING FUND BALANCE		\$ -	\$ -	\$ -
31	\$ 2,177,445	\$ 2,359,296	\$ 2,150,000	31	TOTAL REQUIREMENTS	\$ 2,010,000	\$ -	\$ -	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.

**Notice of Property Tax and Certification of Intent to Impose a Tax,
Fee, Assessment or Charge on Property**
To assessor of Benton County

**FORM LB-50
2025-2026**

Check here if this is an amended form.

-Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Corvallis Rural Fire Protection District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Benton County. The property tax, fee, charge or assessment is categorized as stated by this form.

District Name: Corvallis Rural Fire Protection District
County Name: Benton
Mailing Address of District: 544 NW Lewisburg Ave. City: Corvallis State: OR ZIP code: 97330
Date Submitted: _____

Contact Person: Tony O'Donahue Title: Treasurer Daytime Telephone: 541-602-7761 Contact Person E-Mail: tony.odonahue@corvallisrfd.com

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to	
		General Government Limits	Measure 5 Limits
		Rate -or- Dollar Amount	Dollar Amount of Bonded Levy
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	\$2.114	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	2.114
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property. The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Linn County

FORM LB-50 2025-2026

Check here if this is an amended form.

-Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The **Corvallis Rural Fire Protection District** has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Linn County. The property tax, fee, charge or assessment is categorized as stated by this form.

<small>District Name</small> Corvallis Rural Fire Protection District	<small>County Name</small> Linn	<small>City</small> Corvallis	<small>State</small> OR	<small>ZIP code</small> 97330	<small>Date Submitted</small>
<small>Mailing Address of District</small> 544 NW Lewisburg Ave.					
<small>Contact Person</small> Tony O'Donahue	<small>Title</small> Treasurer	<small>Daytime Telephone</small> 541-602-7761	<small>Contact Person E-Mail</small> tony.odonahue@corvallisrfd.com		

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		
		Rate	-or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	\$2.114		
2. Local option operating tax	2			
3. Local option capital project tax	3			
4. City of Portland Levy for pension and disability obligations	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.			Measure 5 Limits <small>DOLLAR AMOUNT OF BOND LEVY</small>
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.			0

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	2.114
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property. **The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)**