

CRFPD Budget message for Financial year 2023-24

The Budget documents for the FY 23-24 outlines CRFPD projected revenues and expenditures, broken down into three funds:

- The Capital Reserve Fund is for providing monies for long-term capital improvements to the District.
- The Equipment Reserve Fund for providing monies for the purchase of fire apparatus or equipment for the operation of a fire station.
- The General Fund to provide monies for the ongoing operation of CRFPD activities and its resources.

In arriving at the Budget CRFPD has followed an approach of being fiscally responsible for Tax payer's money while meeting the needs of the District in both the short term and then the longer term.

There have been no fundamental changes in the Districts approach to the budget from last year, although considerations have been taken in recognition of the current economic climate.

In arriving at the budget values consideration was given into what may happen as opposed to what we are confident will happen – this is following the advice of the Department Of Revenue.

Draft LB-1 showing what would appear if the Budget officer's recommendations were approved by the Budget committee and then Adopted by the Board - March 15th 2023

Contact: Tony O'Donahue

Telephone: 541-602-7761 Email: Tony.ODonahue@corvallisrpd.com

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

Mock Budget - filled out

	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	\$ -	\$ -	1
2	\$ -	\$ -	\$ -	2	Previously levied taxes estimated to be received	\$ -	\$ -	\$ -	2
3	\$ 11,410	\$ 7,440	\$ 10,000	3	Interest	\$ 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	\$ -	\$ -	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	\$ -	\$ -	29
30			\$ 2,550,000	30	Taxes estimated to be received	\$ 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	\$ -	\$ -	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	5
				MATERIALS AND SERVICES			
8				8 Operating Expenses			8
9	\$ 295	\$ 895	\$ 2,000	9 Community Relations	\$ 4,000	\$ -	\$ - 9
10	\$ 414	\$ 148	\$ 600	10 Fuel (non-vehicle)	\$ 200	\$ -	\$ - 10
11	\$ 571	\$ 664	\$ 700	11 Dues & Fees - SDAO & State Pool	\$ 1,000	\$ -	\$ - 11
12	\$ 153	\$ 124	\$ 1,000	12 Office Supplies	\$ 1,000	\$ -	\$ - 12
13	\$ -	\$ -	\$ 15,000	13 Long Term Planning	\$ 15,000	\$ -	\$ - 13
14	\$ -	\$ -	\$ -	14 Janitorial - Expenses & Supplies	\$ -	\$ -	\$ - 14
15	\$ 3,214	\$ 939	\$ 5,000	15 Operating Supplies	\$ 1,500	\$ -	\$ - 15
16	\$ 2,273	\$ 3,600	\$ 12,000	16 Publicity, Advertising & Elections	\$ 6,000	\$ -	\$ - 16
17	\$ -	\$ 111	\$ 2,000	17 Travel & Conferences	\$ 2,000	\$ -	\$ - 17
18	\$ 6,920	\$ 6,482	\$ 38,300	18 Total Operating Expenses	\$ 30,700	\$ -	\$ - 18
19				19 Services			19
20	\$ 3,850	\$ 3,850	\$ 5,000	20 Audit and Filing Fee	\$ 5,000	\$ -	\$ - 20
21	\$ 3,083	\$ 3,223	\$ 7,000	21 Bookkeeping	\$ 5,000	\$ -	\$ - 21
22	\$ -	\$ -	\$ 1,000	22 Budget Assistance	\$ 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	\$ -	\$ - 23
24	\$ 1,005	\$ 2,389	\$ 2,000	24 Misc. Contracted Services	\$ 4,000	\$ -	\$ - 24
25	\$ 16,230	\$ 17,239	\$ 22,000	25 Insurance-- Liability & Multiperil	\$ 24,000	\$ -	\$ - 25
26	\$ 2,412	\$ 1,411	\$ 3,000	26 Lawn & Garden Services	\$ 3,000	\$ -	\$ - 26
27	\$ -	\$ 2,550	\$ 6,000	27 Legal/Attorney Fees	\$ 6,000	\$ -	\$ - 27
28	\$ 7,278	\$ 10,616	\$ 25,000	28 Maintenance -- General	\$ 25,000	\$ -	\$ - 28
29	\$ 820	\$ 32,928	\$ 40,000	29 Maintenance -- Vehicle	\$ 50,000	\$ -	\$ - 29
30	\$ -	\$ -	\$ -	30 Addl. Fire Services Personnel	\$ 120,000	\$ -	\$ - 30
31	\$ -	\$ -	\$ -	31 Tax refunds	\$ -	\$ -	\$ - 31
32	\$ 5,004	\$ 5,368	\$ 8,000	32 Telephone, Cable & Comm Services	\$ 8,000	\$ -	\$ - 32
33	\$ 11,173	\$ 13,416	\$ 16,000	33 Utilities -- Electricity, Natural Gas & Garbage	\$ 17,000	\$ -	\$ - 33
34	\$ 2,083,670	\$ 2,091,698	\$ 2,302,500	34 Total Services	\$ 2,478,000	\$ -	\$ - 34
35	\$ 71,056	\$ 59,459	\$ 120,000	35 RRV Scholarships	\$ 120,000	\$ -	\$ - 35
36	\$ 3,145	\$ 7,463	\$ 40,000	36 Physical Plant -- Maintenance	\$ 20,000	\$ -	\$ - 36
37	\$ 1,435	\$ 731	\$ 1,200	37 Rural Sign Materials	\$ 1,200	\$ -	\$ - 37
38	\$ 2,166,226	\$ 2,165,833	\$ 2,502,000	38 TOTAL MATERIALS AND SERVICES	\$ 2,649,900	\$ -	\$ - 38
39				CAPITAL OUTLAY NOT ALLOCATED			
41	\$ -	\$ -	\$ -	41 Capital outlay	\$ -	\$ -	\$ - 41
42	\$ -	\$ -	\$ -	42 TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ - 42
43				INTERFUND TRANSFERS			
50	\$ 85,000	\$ 100,000	\$ 300,000	50 Transfer to Capital Reserve Fund	\$ 100,000	\$ -	\$ - 50
51	\$ 85,000	\$ 120,000	\$ 400,000	51 Transfer to Equipment Reserve Fund	\$ 140,000	\$ -	\$ - 51
52	\$ 170,000	\$ 220,000	\$ 700,000	52 TOTAL INTERFUND TRANSFERS	\$ 240,000	\$ -	\$ - 52
53				COMPONENTS OF ENDING FUND BALANCE			
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	\$ -	\$ - 57
58	\$ 3,141,226	\$ 2,460,833	\$ 3,277,000	58 Total Requirements	\$ 2,989,900	\$ -	\$ - 58
59			\$ 147,000	59 Reserved for future expenditure	\$ 80,000	\$ -	\$ - 59
60	\$ 1,139,161	\$ 1,231,686		60 Ending balance (prior years)			60
61			\$ 136,000	61 UNAPPROPRIATED ENDING FUND BALANCE	\$ 158,100	\$ -	\$ - 61
62	\$ 4,280,387	\$ 3,692,519	\$ 3,560,000	62 TOTAL REQUIREMENTS	\$ 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
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	\$ -	\$ -	5
6	\$ 85,000	\$ 120,000	\$ 400,000	6	Transferred IN, from General Fund	\$ 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	\$ -	\$ -	13
REQUIREMENTS **									
15				15	Org. Unit or Prog. & Activity				15
16	\$ 5,125	\$ 1,135	\$ 2,299,085	16	Object Classification				16
17				17	Detail				17
18				18					18
19	\$ 1,767,085	\$ 1,896,652		19	Ending balance (prior years)				19
20			\$ -	20	UNAPPROPRIATED ENDING FUND BALANCE				20
21				21					21
31	\$ 1,154,896	\$ 1,897,787	\$ 2,299,085	31	TOTAL REQUIREMENTS	\$ 2,590,000	\$ -	\$ -	31

*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 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
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	\$ -	\$ -	5
6	\$ 85,000	\$ 100,000	\$ 300,000	6	Transferred IN, from General Fund	\$ 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	\$ -	\$ -	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	\$ -	\$ -	13
REQUIREMENTS **									
15				15	Org. Unit or Prog. & Activity				15
16	\$ 35,585	\$ 215,420	\$ 1,925,000	16	Object Classification	Capital Outlay	\$ 2,180,000	\$ -	\$ -
17			\$ 150,000	17		Special payment	\$ 150,000	\$ -	\$ -
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	\$ -	\$ -	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.