

Wolf Creek Rural Fire Protection District

Budget Message

April 10, 2024

This budget proposal for the fiscal year July 1st, 2024, to June 30th, 2025, is an anticipated budget based on projected revenues and operational expenditures during this budget cycle. The expected revenue is \$2,290,751; the vast majority of which is projected reimbursement for expenses from the Seismic Rehabilitation and Hazardous Materials Remediation grants (\$1,812,980). This amount had to be included because the expenses are paid out of the General Fund and then we are reimbursed those expenses. The projected tax revenue of \$105,153 is based on the permanent assessed tax rate of \$2.1865 per \$1000.00 assessed value, with an overall estimated assessed value of \$46,780,530 within the district. With approximately \$315,000 available cash on hand from previously levied taxes and the sale of district property this budget proposal was formulated to prioritize funds to meet the district's needs to provide quality fire and life safety services to the community of Wolf Creek and surrounding areas.

This year's budget focuses on station and equipment improvements. This budget proposal is intended to set the stage to lessen the impact on future budgets by taking a responsible proactive approach to meet the department's future goals and plans. There have been some significant changes to this year's budget to meet Oregon state budgeting laws. As a result of the station improvements made possible by the Seismic Rehabilitation Grant future costs for maintenance, utilities and station equipment needs will be significantly reduced going forward. The \$100,000 remaining in Capital Outlay will be used for any items not covered under the grant to make the station as welcoming and functional as possible.

The budget line "Sale of Surplus Equipment" was increased to \$50,000 in anticipation of selling an Engine, Water Tender, Military 6x6 and two ambulances, in addition to any hose, fittings or valves that are no longer needed.

Currently there are no funds in a dedicated Reserve Fund. Once the station improvements are completed and we move back into the station, any additional proceeds or funds could be set aside in a reserve fund for apparatus etc. If funds are moved into a "Reserve Fund", then those funds can only be used for which they were established. It is preferred to have the funds available for "any" district needs. In the past, the property sale proceeds were kept as "Unappropriated Funds" and were never allocated. Those funds have now been merged into the general fund. Unappropriated funds cannot be used for any purpose, if not included in the budget as working capital, except as emergency expenses such as Natural Disaster, Civil Unrest.

To simplify the budget, and condense the budget layout, some line items have been removed, added, or merged into another category from the previous year's budget. Each of those line-items have been identified below.

Wolf Creek Rural Fire Protection District

Budget Message

Budget Items Removed

None. Budget categories 61210 & 61300 will drop off next year.

Budget Items Merged

None.

Budget Items Added

Accounting (Materials & Services) – Previously combined with Legal. For better tracking of costs due to increased fees for bookkeeping and the anticipated cost of audits required for at least the next two years due to increased expenditure totaling over \$250,000.

Information Technology (Materials & Services) – Previously combined with office supplies. Due to the need for live streaming board meetings and the anticipated utilization of the internet for the posting of minutes, events, fire prevention information etc., there will be associated costs necessitating a separate category.

Office Supplies (Material & Services) now includes Station Supplies for items like paper towels, dish soap and other disposable items.

Prepared by

Bill Atchley, Fire Chief

Resources

General Fund - Revenue Summary
(Fund)

Wolf Creek Rural Fire Protection District
(Name of Municipal Corporation)

Historical data			Resource description	Budget for next year 20 <u>24</u> - <u>25</u>			
Actual		Adopted budget this year year 20 <u>23</u> - <u>24</u>		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second preceding year 20 <u>21</u> - <u>22</u>	First preceding year 20 <u>22</u> - <u>23</u>						
1	\$298916.00	\$298915.59	\$341042.00	1 Available cash on hand* (cash basis), or	\$315118	\$230118	\$230118
2	0	0	0	2 Net working capital (accrual basis)	0	0	0
3	509.49	48.20	0	3 Previously levied taxes estimated to be received	0	0	0
4	659.10	9766.40	6000	4 Interest	7500	7500	7500
5	0	0	0	5 Transferred in from other funds	0	0	0
6				6 Other resources			
7	3700	0	5000	7 Sale of Surplus Equipment	50000	50000	50000
8	2023	0	0	8 Response Billing	0	0	0
9	0	0	0	9 Miscellaneous Receipts/Donations	0	0	0
10	0	50578.00	0	10 Grant Revenue	1812980	1766316	1766316
11	0	33299.54	0	11 Insurance Reimbursement	0	0	0
12				12			
13				13			
14				14			
15				15			
16				16			
17				17			
18				18			
19				19			
20				20			
21				21			
22				22			
23				23			
24				24			
25				25			
26				26			
27				27			
28				28			
29	305808	392608	352042	29 Total resources, except taxes to be levied	2185598	2053934	2053934
30			102090	30 Taxes estimated to be received	105153	105153	105153
31	94706	96268		31 Taxes collected in year levied			
32	\$400514	\$488876	\$454132	32 Total resources	\$2290751	\$2159087	\$2159087

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

Requirements Summary
ALLOCATED to an organizational unit or program & activity.

General Fund
(Fund)

Wolf Creek Rural Fire Protection District
(Name of Municipal Corporation)

Historical data			Requirements for Expenses (Name of program or organizational unit)	Budget for next year 20 <u>24</u> - <u>25</u>		
Actual		Adopted budget this year year 20 <u>23</u> - <u>24</u>		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second preceding year 20 <u>21</u> - <u>22</u>	First preceding year 20 <u>22</u> - <u>23</u>					
1			1 Personnel services			1
2	\$17909	\$21600	2 Fire Chief & Seasonal Staffing	\$51200	\$51200	2 \$51200
3	3649	3522	3 Workmans Comp	3000	3000	3 3000
4	3116	1925	4 Payroll Taxes	4391	4391	4 4391
5	236	878	5 Personnel Costs	2000	2000	5 2000
6	0	0	6 Firefighters Fund	10000	5000	6 5000
7	3908	0	7 Office Manager (drop 25/26)	0	0	7 0
8	28818	27925	8 Total personnel services	70591	65591	8 65591
9		.75	9 Total full-time equivalent (FTE)	1.75	1.25	9 1.25
10			10 Materials and services			10
11			11 See LB-31			11
12			12			12
13			13			13
14			14			14
15			15			15
16			16			16
17			17			17
18			18			18
19			19			19
20			20			20
21			21			21
22			22			22
23			23			23
24			24			24
25			25			25
26			26			26
27	66591	80947	27 Total materials and services	1959160	1875996	27 1875996
28			28 Capital outlay			28
29	0	5000	29 Computers/IT	6000	6000	29 6000
30	0	15000	30 Radios	15000	7500	30 7500
31	0	70000	31 Apparatus Replacment	100000	69000	31 69000
32	0	100000	32 Fire Station Improvements	100000	100000	32 100000
33	0	10000	33 SCBA	10000	5000	33 5000
34	0	200000	34 Total capital outlay	231000	187500	34 187500
35	\$95409	\$308872	35 Organizational unit / Activity total	\$2260751	2129087	35 2129087

Requirements Summary
NOT ALLOCATED to an organizational unit or program.

General Fund
(Fund)

Wolf Creek Rural Fire Protection District
(Name of Municipal Corporation)

	Historical data			Requirements description	Budget for next year 20 <u>24</u> - <u>25</u>			
	Actual		Adopted budget this year 20 <u>23</u> - <u>24</u>		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding Year 20 <u>21</u> - <u>22</u>	First preceding Year 20 <u>22</u> - <u>23</u>						
1				1 Personnel services - Not allocated				1
2				2				2
3				3				3
4	0	0	0	4 Total personnel services	0	0		4
5				5 Total full-time equivalent (FTE)				5
6				6 Materials and services - Not allocated				6
7				7				7
8				8				8
9	0	0	0	9 Total materials and services	0	0		9
10				10 Capital outlay - Not allocated				10
11				11				11
12				12				12
13	0	0	0	13 Total capital outlay	0	0		13
14				14 Debt service				14
15				15				15
16				16				16
17	0	0	0	17 Total debt service	0	0		17
18				18 Special payments				18
19				19				19
20				20				20
21	0	0	0	21 Total special payments	0	0		21
22				22 Interfund transfers				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28			0	28 Total interfund transfers	0	0		28
29			30000	29 Operating contingency	30000	30000	30000	29
30			0	30 Reserved for future expenditure	0	0	0	30
31			0	31 Unappropriated ending balance	0	0	0	31
32		30000	30000	32 Total requirements NOT ALLOCATED	30000	30000	30000	32
33		338872	424100	33 Total requirements for ALL org. units/programs within fund	2260751	2129087	2129087	33
34				34 Ending balance (prior years)				34
35	\$95409	\$338872	\$454100	35 Total requirements	\$2290751	\$2159087	\$2159087	35

Detailed Requirements

General Fund

(Fund)

	Historical data			Requirements for Materials/services (Name of program or organizational unit)	Budget for next year 20 ²⁴ - ²⁵				
	Actual		Adopted budget this year 20 ²³ - ²⁴		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second preceding year 20 ²¹ - ²²	First preceding year 20 ²² - ²³							
1	2731	11777	15000	1	61010 - Apparatus Maintenance & Repair	15000	7500	7500	1
2	21869	4402	7000	2	61020 - Building Maintenance	5000	3000	3000	2
3	3413	1322	5000	3	61030 - Communications	5000	3000	3000	3
4	3263	1601	4000	4	61040 - Dues, Fees, Elections & Subscriptns	3000	2000	2000	4
5	580	554	4000	5	61050 - 911 Services	4000	4000	4000	5
6	543	0	5000	6	61060 - EMS Supplies	2000	1000	1000	6
7	557	628	10000	7	61070 - Equipment maintenance & Testing	7500	5000	5000	7
8	0	0	1000	8	61090 - Firefighting Supplies	1000	1000	1000	8
9	3166	0	18000	9	61100 - Fire Suppression Equipment	14000	10000	10000	9
10	2166	3225	6000	10	61110 - Fuel	10000	6000	6000	10
11	0	0	5000	11	61120 - Grant Matching Funds	0	0	0	11
12	8207	9863	12000	12	61130 - Insurance (excludng wrkmns comp)	18880	18880	18880	12
13	4864	8024	8000	13	61140 - Legal (/Accounting Split)	2000	2000	2000	13
14				14	New - Accounting	9800	9800	9800	14
15	1265	1051	2000	15	61150 - Office/Station Supplies (/IT Split)	2000	2000	2000	15
16				16	New - Information Technology (IT)	5000	5000	5000	16
17	1124	4155	15000	17	61160 - Personal Protective & Uniforms	12000	6000	6000	17
18	308	221	2000	18	61170 - Public Relations & Donations	1000	500	500	18
19	0	0	1000	19	61172 - Fire Prevention	1000	1000	1000	19
20	1020	2260	5000	20	61180 - Training	5000	5000	5000	20
21	10173	6854	15000	21	61190 - Utilities	10000	8000	8000	21
22	-12	0	0	22	61210 - FFA Billing Proceeds (Delete25/26)	0	0	0	22
23	19	0	2000	23	61220 - Water Supply Maintenance	1000	1000	1000	23
24	0	131	4700	24	61230 - SCBA	5000	3000	3000	24
25	0	0	2000	25	61240 - Firefighters Fund	2000	0	0	25
26	354	107	1000	26	61250 - Miscellaneous	5000	5000	5000	26
27	981	0	0	27	61300 - Personnel Costs (Del 25/26)	0	0	0	27
28		17569	0	28	75000 - Seismic Rehabilitation Grant	1626780	1562757	1562757	28
29		7203	0	29	76000 - HazMat Remediation Grant	186200	203559	203559	29
30			.75	30	Total full time equivalent (FTE)*	1.5	1.25	1.25	30
31	66591	80947		31	Ending balance (prior years)				31
32			0	32	Unappropriated ending fund balance	0	0	0	32
33	\$66591	\$80947	\$149700	33	Total requirements	\$1959160	\$1875996	\$1875996	33

Grants Pass
Daily Courier

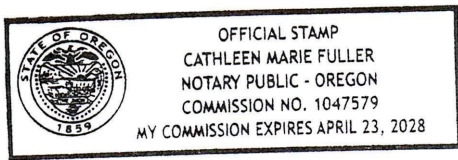
P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

AFFIDAVIT OF PUBLICATION

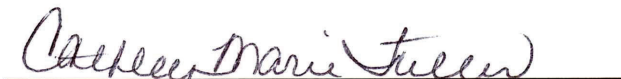
State of Oregon)
County of Josephine) ss.

I, Sarah Hannon, being first duly sworn, depose and say that I am a manager of Courier Publishing Co., printer of the Grants Pass Daily Courier, a newspaper of general circulation in Josephine and Jackson Counties in Oregon, as defined by ORS 193.010 and 193.020; printed and published at Grants Pass, in the aforesaid counties and state; that the LEGAL NOTICE, a printed copy of which is herein enclosed, was published in the entire issue of said paper, for one insertion, on the following date:

June 13, 2024.



Subscribed and sworn to before me this
fourteenth day of June, 2024.



Notary Public of Oregon

LEGAL NOTICE

NOTICE OF BUDGET HEARING

A public meeting of the Wolf Creek Rural Fire Protection District will be held on June 19th, 2024 at 5:00 p.m. at Wolf Creek Civic Association Community Center, 100 Railroad Ave., Wolf Creek, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Wolf Creek Rural Fire Protection District Budget Committee. A Summary of the budget is presented below. A copy of the budget may be inspected or obtained at 241 Edgewood Rd., Wolf Creek, between the hours of 8 a.m. and 12 p.m. or online at WCfire.office@gmail.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Bill Atchley, Fire Chief Telephone: 541-866-2584 Email: Wcfire.office@gmail.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2022-2023	Adopted Budget This Year 2023-2024	Approved Budget Next Year 2024-2025
Beginning Fund Balance/Net Working Capital	298,916	341,042	230,118
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	0	0
Federal, State & all Other Grants, Gifts, Allocations & Donations	50,578	0	1,766,316
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements			
All Other Resources Except Current Year Property Taxes	43,114	11,000	57,500
Current Year Property Taxes Estimated to be Received	96,268	102,090	105,153
Total Resources	488,876	545,132	2,159,087

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	27,925	44,400	65,591
Materials and Services	80,948	149,700	1,875,996
Capital Outlay	200,000	230,000	1,875,000
Debt Service	0	0	0
Interfund Transfers	0	0	0
Contingencies	30,000	30,000	30,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure			
Total Requirements	338,873	454,100	2,159,087

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		
General Fund	338,873	454,100	2,159,087
FTE		1	1
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	338,873	454,100	2,159,087
Total FTE	1	1	1

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Large increase in funding resources due to multiple grants: \$1,765,780 Seismic Rehabilitation, \$250,000 Hazardous Materials Remediation grant.

PROPERTY TAX LEVIES

Not Applicable	Rate or Amount Imposed 20 - - -	Rate or Amount Imposed This Year 20 - - -	Rate or Amount Approved Next Year 20 - - -
Permanent Rate Levy (rate limit _____ per \$1,000)			
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
None		
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total		