

Wolf Creek Rural Fire Protection District

Budget Message

May 16, 2026

This budget proposal for the fiscal year July 1st, 2026, to June 30th, 2027, is an anticipated budget based on projected revenues and operational expenditures during this budget cycle. The expected total resources are \$336706.

The cash on hand of \$198380 was estimated, making the following assumptions:

\$179681 LGIP & Bank balance A/O 4/30/25.

\$1100 estimated LGIP interest through 6/30.

\$1200 estimated tax revenue through 6/30.

\$34702 anticipated OSFM Wildland Staffing Grant received in current budget year.

\$12000 General operating expenses @ \$6000/month through 6/30.

\$3794 Wildland Staffing Grant estimated payroll for May, paid in June.

\$2509 Engine 5901 primer repair.

The projected tax revenue of \$109326 (last year's projected taxes +3%) X 95% (average collection rate) is based on the permanent assessed tax rate of \$2.1865 per \$1000.00 assessed value, with an overall estimated assessed value of \$51,093,540 within the district.

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 continued sales or donation of excess equipment in hopes of sale of Station 2, resulting in lower insurance liability and utility costs. This budget proposal is intended to set the stage to lessen the impact on future budgets by taking a responsible proactive approach to meeting the department's future goals and plans. We will also be actively looking into grants for future large future purchases due to aging out of equipment such as SCBA's and turnouts.

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. Some additional expenses are anticipated for the relocation of the shipping container from Station 2 to Station 1 for storage.

The budget line "Sale of Surplus Equipment" was reduced to \$20,000 with hope of selling remaining water tender, military 6x6, generator and other miscellaneous items.

Wolf Creek Rural Fire Protection District

Budget Message

New Funds Created

Two additional funds were added this year. OSFM Wildland Staffing Grant and Apparatus Replacement Fund.

OSFM Wildland Staffing Grant

A Special Fund was created at the request of the bookkeeper and auditor to separately track the income and expenses of the OSFM Wildland Staffing Grant. This fund was created by an Interfund Transfer from the General Fund to The Special Fund. The amount of \$31206 was derived from \$298 carryover from 2025 grant, \$34702 anticipated to be received in 25/26 FY, less \$3794 expenses paid in June of '26. Assuming the staffing grant continues, the 2027/2028 Special Fund will reflect a carryover amount instead of an Interfund Transfer. As these funds use period crosses fiscal year budgets, it does not show as balanced, due to unused amounts being carried over into the next physical year.

Apparatus Replacement Fund

An Apparatus Replacement Fund was created due to our critical need for a water tender and our aging apparatus. This is a Reserve Fund with a restricted use to be described in the adopting resolution as: For new or replacement apparatus and/or for catastrophic repair of existing apparatus. Examples would be failure of a motor, pump or transmission, items not covered by insurance. This is a widely accepted use for this type of fund and is not included the General (Operations) Fund. The fund is designed to be a savings fund, out of sight, out of mind, without artificially inflating the General Fund with monies not intended to be spent until enough is accumulated to meet the needs.

Although this fund is generally restricted to its intended use, these funds can be loaned to the General Fund or under specific emergency situations, transferred to the general fund, either by resolution or by emergency order of the District CEO (Board President) if time is of the essence (ORS 294-481 see attached).

The fund was created by an Interfund Transfer of \$88491 from the current Apparatus Replacement in Capital Outlay and reduction of several budget categories for a total transfer of \$116,186.

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

Budget Items Removed

None

Wolf Creek Rural Fire Protection District

Budget Message

Budget Items Merged

None.

Budget Items of note

Workman's Comp was increased significantly due to an error in the current year's budget.

41240 – Response billing income increased.

61143 – Accounting was reduced as a full scope audit will no longer be required.

Capital Outlay for radios was increased due to the need to replace mobile radios in apparatus to comply with the upcoming changes with regional frequency and channel assignments on incident. Current radios are outdated and limited as to number of channels allowed.

Prepared by

Bill Atchley, Fire Chief

RESOURCES
General Fund
(Fund)

Wolf Creek RFPD
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026 - 2027		
	Actual		Adopted Budget This Year Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025					
1	338742	242457	160052	1 Available cash on hand* (cash basis) or	198380		1
2				2 Net working capital (accrual basis)			2
3	0	0	0	3 Previously levied taxes estimated to be received	0		3
4	15618	13094	7500	4 Interest	5000		4
5	0	0	0	5 Transferred IN, from other funds	0		5
6				6 OTHER RESOURCES			6
7	5000	200	25000	7 Sale of surplus equipment	20000		7
8	0	0	2000	8 Response billing	4000		8
9	0	1367	0	9 Misc receipts/donations	0		9
10	247486	1765870	0	10 Grant Revenue	0		10
11				11			11
12				12			12
13				13			13
14				14			14
15				15			15
16				16			16
17				17			17
18				18			18
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21				21			21
22				22			22
23				23			23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29	606846	2022988	194552	29 Total resources, except taxes to be levied	227380	0	0
30			111970	30 Taxes estimated to be received	109326		
31	99346	103917		31 Taxes collected in year levied			
32	706192	2126905	306522	32 TOTAL RESOURCES	336706	0	0

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

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
General Fund
(name of fund)

Wolf Creek R.F.P.D.
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026 - 2027			
	Actual		Adopted Budget This Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	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	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	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23	0	0	0	23 Transfer to OSFM Wildland Staffing Grant	31,400			23
24				24 Transfer to Apparatus Reserve Fund	116,186			24
25				25				25
26				26				26
27				27				27
28	0	0	0	28 TOTAL INTERFUND TRANSFERS	147,586	0	0	28
29			30,000	29 OPERATING CONTINGENCY	30,000			29
30				30 RESERVED FOR FUTURE EXPENDITURE				30
31				31 UNAPPROPRIATED ENDING BALANCE	0			31
32	30,000	30,000	30,000	32 Total Requirements NOT ALLOCATED	177,586	0	0	32
33	420,040	1,951,262	276,522	33 Total Requirements for ALL Org.Units/Programs within fund	159,120			33
34				34 Ending balance (prior years)				34
35	450,040	1,981,262	306,522	35 TOTAL REQUIREMENTS	336,706	0	0	35

Detailed Requirements

(Fund)

	Historical data				Requirements for _____ (Name of program or organizational unit)	Budget for next year 20____-____			
	Actual		Adopted budget this year 20____-____			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 20____-____	First preceding year 20____-____							
1				1					1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
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10				10					10
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25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30	Total full time equivalent (FTE)*				30
31				31	Ending balance (prior years)				31
32				32	Unappropriated ending fund balance				32
33				33	Total requirements				33

SPECIAL FUND
RESOURCES AND REQUIREMENTS
OSFM Wildland Staffing Grant

Wolf Creek RFPD
(Name of Municipal Corporation)

(Fund)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027			
Actual		Adopted Budget Year 20__ - __				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 20__ - __	First Preceding Year 20__ - __								
1			1	RESOURCES					1
2			2	Cash on hand * (cash basis), or			0		2
3			3	Working Capital (accrual basis)			0		3
4			4	Previously levied taxes estimated to be received			0		4
5			5	Interest			0		5
6			6	Transferred IN, from other funds			31206		6
7			7	Anticipated grant for 2027			35000		7
8			8						8
9			9						9
10	0	0	10	Total Resources, except taxes to be levied			66206	0	0
11			11	Taxes estimated to be received					11
12			12	Taxes collected in year levied					12
13	0	0	13	TOTAL RESOURCES			66206	0	0
14			14	REQUIREMENTS **					14
15			15	Org Unit or Prog & Activity	Object Classification	Detail			15
16			16	WldIn Grant	2026	7/2026 thru10/2026			16
17			17		Salary		24237		17
18			18		WC	Workman Comp @6.64%	1609		18
19			19		Taxes	Employer paid taxes @8.6	2084		19
20			20		Admin fee	10% of received amount	3470		20
21			21						21
22			22	WldIn Grant	2027	5/2027 thru 6/2027	3794		22
23			23						23
24			24						24
25			25						25
26			26						26
27			27						27
28			28						28
29			29	Ending balance (prior years)					29
30			30	UNAPPROPRIATED ENDING FUND BALANCE					30
31	0	0	31	TOTAL REQUIREMENTS			35194	0	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year requirement is "not allocated", then list by object classification and expenditure detail.

**Based on \$298 carry over + \$34702 2026 grant received in 2025/26 FY, less \$3794 in salary & Taxes spent in June 2026

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number _____ 143 _____ on (date) _____ for the following specified purpos

New/replacement apparatus or repair of same due to catastrophic failure.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Apparatus Replacement 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

Wolf Creek RFPD
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 2027			
	Actual		Adopted Budget Year 20__ - __		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20__ - __	First Preceding Year 20__ - __						
1				1	RESOURCES			1
2				2	Cash on hand * (cash basis), or			2
3				3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5				5	Interest			5
6				6	116186	Transferred IN, from other funds		6
7				7				7
8				8				8
9				9				9
10	0	0	0	10	116186	0	Total Resources, except taxes to be levied	0
11				11		Taxes estimated to be received		11
12				12		Taxes collected in year levied		12
13	0	0	0	13	116186	0	TOTAL RESOURCES	0
14				14		REQUIREMENTS **		14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	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				27				27
28				28				28
29				29	Ending balance (prior years)			29
30			0	30	UNAPPROPRIATED ENDING FUND BALANCE			0
31	0	0	0	31	TOTAL REQUIREMENTS			0

*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.