



CROOKED RIVER RANCH RFPD

PROPOSED OPERATING BUDGET

PREPARED FOR :

Board of Directors, Budget Committee and Residents
of Crooked River Ranch

2023/2024

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A Message from your Fire Chief, Sean Hartley...

I am pleased to present to you our proposed budget for Crooked River Ranch Rural Fire Protection District for the fiscal year 2023/2024. Our priority with this budget is to continue to be fiscally responsible while continuing to provide the highest level of fire suppression, emergency medical services, and fire prevention possible. This can be a challenging task of balancing revenues and expenditures but I'm proud of the work done to put together this year's budget proposal.

As the District continues to grow and evolve, we will persist in looking for more creative and efficient ways to deliver fire and emergency medical services to our community. When our staff was reviewing the proposed budget needs for the District it was reviewed using specific, measurable, attainable, realistic, and timely criteria. The District strives to provide transparency in its finances and encourages our Budget Committee, Board of Directors, and residents to ask questions and participate in identifying the priorities and needs of the District.

This budget includes changes to meet the current and future needs of our growing community. The most noticeable change includes a restructuring of staffing to increase the number of on-shift career personnel from one Captain/Paramedic to a Captain/Paramedic and a Firefighter/Paramedic. This is being accomplished by not hiring a replacement Assistant Chief and converting planned 40-hour Firefighter/Paramedic positions to a shift position. This increase in on-shift staffing will allow us to have a more dynamic response capability when it comes to back-to-back calls for service or on large calls such as a structure or wildland fire.

We hope you find the following budget information helpful. I am excited to present the budget to you and for your assistance in finalizing our budget for the next fiscal year. Thank you for your participation and support of the District.

Respectively,

Sean Hartley
Fire Chief



BUDGET COMMITTEE MEMBERS

BOARD OF DIRECTORS

JEFF GREEN

JUNE 30, 2023

BRAD PAHL

JUNE 30, 2025

KAY NORBERG

JUNE 30, 2025

BARBARA OAKLEY

JUNE 30, 2023

MARK W. WILSON

JUNE 30, 2023

BUDGET COMMITTEE MEMBERS

TERM EXPIRES

ROBERT BENGTSON

2022-2024

WILLIAM BURT

2022-2024

JOSEPH COSTIGAN

2021-2023

KEN FISHER

2022-2024

DEBBIE SAPPENFIELD

2021-2023

DISTRICT ADMINISTRATION

FIRE CHIEF, SEAN HARTLEY

ADMINISTRATIVE ASSISTANT, DANA SCHULKE

OUR MISSION/VISION/ CORE VALUES



VISION

To provide the best service and protection for our community, in a cost-effective manner

CORE VALUES

Service - Dedication to our Community

Professionalism - Honoring the Firefighter Oath

Integrity - Upholding moral and ethical conduct at all times

Respect - Embracing diversity and recognizing individual worth

Innovation - Taking creative risks to adapt and improve

Trust - Reliance on the integrity, strength, and ability of our members

Bravery - Courage is the foundation of our character

Caring - be safe, do no harm and be nice

Fiscal Responsibility - Protect the public trust by being fiscally accountable to our constituents



MISSION

To Serve the community of Crooked River Ranch by providing superior service through Prevention, Education, Emergency Response and Community Involvement



ABOUT THE DISTRICT...



The District serves the community of Crooked River Ranch that is located on the high desert of rural central Oregon and covers 16.4 Sq. Mi. of rural residential, recreational, and commercial property. It is the largest unincorporated subdivision in the State of Oregon. The community is isolated on a peninsula between two river canyons that are over three hundred feet deep and one-half mile wide. This geographical isolation causes prolonged delays in receiving mutual/auto aid from surrounding departments. It also means that our transport times to the nearest hospital are, at a minimum, 20 minutes, and maybe as long as 55 minutes.

Crooked River Ranch was originally conceived of as a recreation community and eventually rezoned to rural residential. As a result of the original marketing for the Ranch we have a significantly higher proportion of elderly residents with a corresponding need for more emergency medical services.

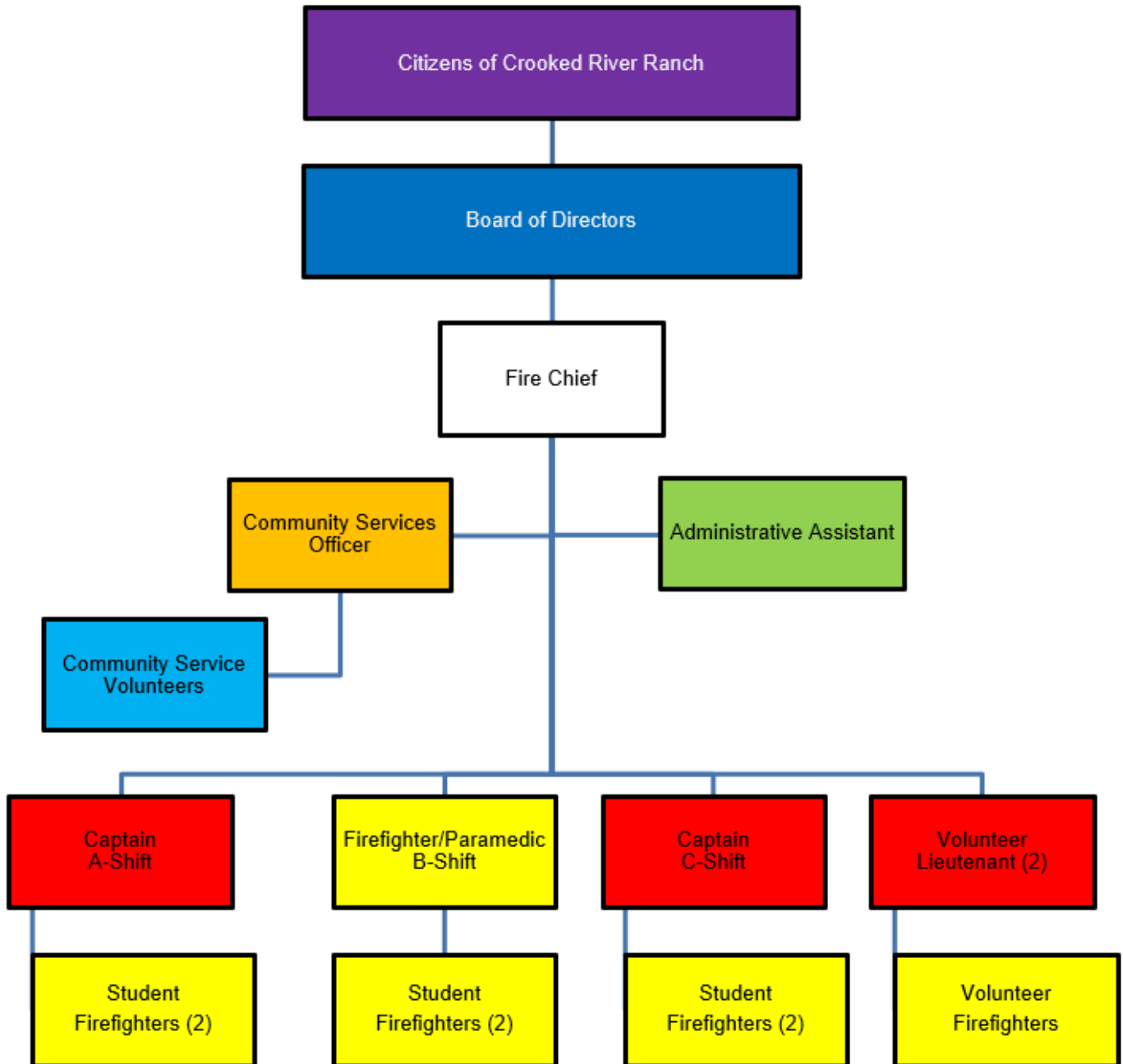
Crooked River Ranch Fire & Rescue is a combination fire district that provides structural and wildland fire suppression, emergency medical services including ambulance transportation, technical rope rescue services, and fire safety and prevention services. The District has a career staff which includes a Fire Chief, two Captain/Paramedics, one Firefighter/Paramedic, and an Administrative Assistant. We have an average of 20 response Volunteers, which includes up to six Student Volunteers from Central Oregon Community College.

The District currently maintains a fleet of apparatus for response to calls. The fleet consists of the following:

- Structure Fire Engine (1)
- Interface Fire Engine (1)
- Water Tenders (2)
- Wildland Fire Engine (2)
- Ambulance (2)
- Quick Response Vehicles (2)
- Rope Rescue Utility Trailer (1)
- Command Vehicle (1)
- Community Service Utility (1)

The services we provide are augmented by the Central Oregon Mutual Aid Agreement that established a mechanism to receive emergency response from regional fire agencies. Under this same agreement the District also provides services in the areas surrounding the District, as requested. These partners include the following: Redmond Fire & Rescue, Bend Fire & Rescue, Jefferson County Fire & EMS, Cloverdale RFPD, Sisters-Camp Sherman Fire & Rescue, Lapine Fire & Rescue, Sunriver Fire & Rescue, Black Butte Ranch Fire District, Alfalfa Fire District, Warm Springs Fire & Safety, Oregon Department of Forestry, Bureau of Land Management and US Forest Service.

ORGANIZATIONAL CHART

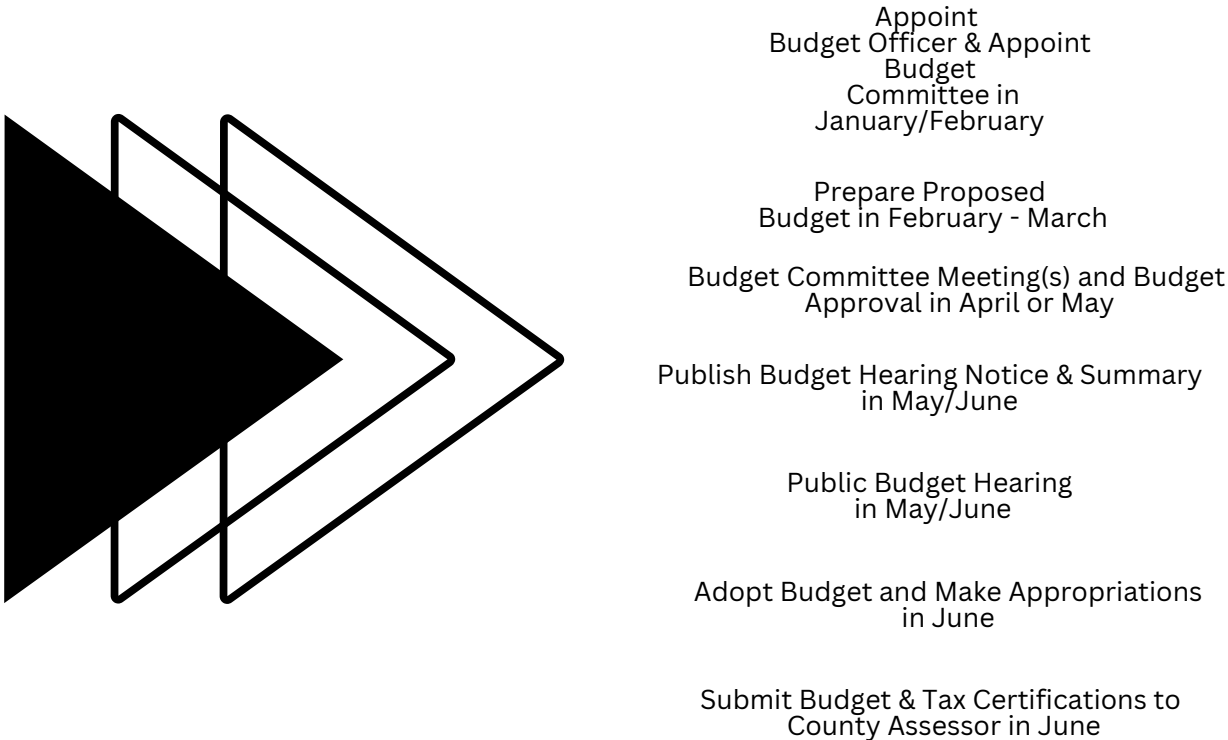


BUDGET PROCESS

The District’s budget operates on a modified cash basis of accounting. The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, debt service, and capital reserve funds. The budget document was developed to serve as the financial plan required to conduct the goals and objective for the ensuing fiscal year. It is intended to provide financial guidelines for programs and functions within the fire district. Separate summary pages are presented for the following categories: Personnel Services, Materials and Services, Capital Outlay, and other Expenditures to include special appropriations that are not included in the prior categories.

The budget process for the District begins with the appointment of the budget officer, which for the fiscal year of 2022/2023 is the Fire Chief. The proposed budget is created and includes historical and empirical data from previous budgets, external economic indicators and conditions and other factors that could impact the District’s fiscal environment. The staff works together in a collaborative effort to submit their individual budgets to the District administrative staff. The objective is to work together and produce a budget that is fiscally sound. Once the proposed budget has been reviewed and balanced by the District Administrative staff, it then goes before the budget committee. This committee is made up of the five District Board members and five appointed community budget committee members. The Budget committee reviews the document, makes any necessary changes, and then approves the budget to go before the Board at the budget hearing. After adoption, the budget document is then submitted to Deschutes and Jefferson Counties.

Oregon law allows for the District to amend the adopted budget through two options depending on the amount to be appropriated. If the change is 10% or less than the annual budget, the supplemental budget may be adopted at a regular meeting and is adopted by a resolution. If the change is more than 10%, a public hearing is required, and the appropriation is adopted by a resolution.



BUDGET CALENDAR

APPOINT BUDGET OFFICER AT BOARD MEETING	JANUARY 17, 2023
APPOINT BUDGET COMMITTEE MEMBERS BY THIS DATE	JANUARY 17, 2023
BUDGET PRESENTATION IS DUE FOR PUBLICATION TO BOARD, BUDGET COMMITTEE AND RESIDENTS	APRIL 14, 2023
PUBLISH 1 ST NOTICE OF BUDGET COMMITTEE MEETING IN PAPER	APRIL 17, 2023
BUDGET COMMITTEE MEETING	APRIL 27, 2023
PUBLISH 2ND NOTICE OF BUDGET COMMITTEE MEETING (IF NECESSARY)	MAY 1, 2023
CONTINUATION OF BUDGET COMMITTEE MEETING (I IF NECESSARY)	MAY 11, 2023
PUBLISH NOTICE OF PUBLIC BUDGET HEARING LB 50 IN NEWSPAPER	MAY 31, 2023
HOLD PUBLIC BUDGET MEETING PRIOR TO BOARD MEETING	JUNE 15, 2023
ENACT RESOLUTION TO ADOPT BUDGET AT BOARD MEETING	JUNE 15, 2023
FILE FORM LB1 & SUBMIT TAX CERTIFICATION TO DESCHUTES /JEFFERSON COUNTY	JUNE 30, 2023

CALENDAR 2023

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FEMA Assistance to Firefighters Grant (AFG) -

2022 AFG for Direct Capture Vehicle Exhaust System. AFG is one of the most well-known grant programs. This program provides federal grants directly to local fire departments and unaffiliated Emergency Medical Service organizations to help address a variety of needs regarding equipment, training and other firefighter health and safety research and development through the Firefighter Prevention and Safety (FP&S) grant program.

These grants are not guaranteed to every station/district, and many are denied. Award decisions are made by the Criteria Development Panel based on merits of the application and needs of the community that the station/district serves. Congress approves the AFG budget annually. After grants have been distributed, there are specific purposes for which grant money can be used, such as training firefighting personnel, acquiring firefighting vehicles, modifying fire stations, educating the public about arson prevention, and more activities.

State Homeland Security Grant (SHSG) - Community Emergency Response Team (CERT) Equipment

This is a competitive grant that looks at emergency management and Homeland Security projects for local governments.

OSFM Wildland Seasonal Staffing Grant

These funds allow districts to hire additional staff during the wildfire season.

OSFM Fire Service Capacity Program -

This is a three-year grant provided to fill two full-time firefighters/paramedics and turnouts/PPE. The share from CRRF&R covers the cost of personnel salary and benefits.

Oregon State Fire marshal Engine Grant -

I am happy to say that as of this month, we were awarded a brand new type 3 fire engine from OSFM. this engine should be delivered to us in the first part of 2024.



FINANCIAL CONCERNS & CHALLENGES

The challenges we are facing include adequate funding to provide services, increasing call volume, an aging apparatus fleet, and recruitment of volunteers and career personnel.

Funding:

The District receives the majority of its funding from property taxes. In 1997 our permanent tax rate was set by Oregon State Statute at \$1.8379 per \$1,000 of taxable assessed value. In 2019 voters approved our five-year Operations Levy at \$0.89 per \$1,000 of taxable assessed value. The next largest funding source is revenue from ambulance transport services. The remaining funding is from smaller programs in the budget like our FireMed and Emergency Address Sign programs. Whenever possible the District pursues grants to replace or purchase equipment necessary for our operations. The grants that we have received are of great benefit and help us continue to operate safely and effectively but they are not guaranteed funds that we can rely on year-to-year.

Adequate Staffing for Increasing Call Volume:

Crooked River Ranch has continued to grow and now has an estimated population of 5,500. As a comparison, the City of Madras has a population of 7,683, the city of Culver's population is 1,655, and the City of Metolius's population of 1,015. Crooked River Ranch is the second largest community in Jefferson County.

With the increase in population, we have seen a large increase in calls for service over the past 10 years. In 2013 the District ran 449 calls for service, or an average of 1.2 calls per day. In 2022 the District responded to 613 calls for service, or an average of 1.7 calls per day. In the first quarter of 2023 the District responded to 173 calls for service, or an average of 1.9 calls per day. If this trend continues through 2023, we will respond to 693 calls, an increase of over 60 calls from our busiest year on record.

We respond to these calls for service with a dedicated group of staff and volunteers. Historically the District has had a career Captain/Paramedic and two Student Volunteers on shift at the fire station. This provides us with one crew to respond to the first received call for service. If a second call occurs before the crew is back from the first, we rely on our Volunteers and off-duty staff living on CRR to respond if they are available. With our increase in calls, we are seeing a large increase in these back-to-back calls for service. We currently give our constituents a high level of service, however, with the increase of back-to-back calls, there are days when we face shortages of volunteers/personnel to pick up the second out calls. We handle these the best we can but there are times when we must request mutual aid from neighboring agencies to respond to these calls. The closest mutual aid ambulance is at least 20 minutes away which can delay vital patient care or allow fires to grow larger causing more damage.

Replacement of Apparatus:

The replacement of our aging fleet of apparatus continues to challenge the District. We are not going to run out of ambulances or fire engines, but it is a daily chess game of making sure that our vehicles are on the road and serviced properly. As our apparatus gets older, we see an increase in mechanical issues during the annual maintenance that is performed. The cost of maintaining older apparatus can diminish our ability to save money for a replacement.

The District continues to set money aside in its Capital Reserve Fund toward the purchase of newer apparatus. The biggest challenge is the rapidly increasing cost of replacement of the apparatus. As an example, to purchase a new fire engine the estimated cost is \$750,000 and to purchase a new ambulance the estimated cost is \$300,000. The current priority is a new fire engine, nonetheless it has been a struggle to set aside enough funding each year to build funds to buy the replacement. We are pursuing grant funding to purchase a new fire engine that will suit our needs for both structural and wildland firefighting. Keep in mind these grants are very competitive and funding is not guaranteed.

Recruitment:

Nationally, volunteerism in the fire service has been declining and we are not immune to this issue. What has been surprising is the difficulty in recruiting for paid positions in the fire service. Historically, in the fire service, it was not uncommon to have hundreds of applicants for a single position. Today we are seeing agencies that are lucky to get a single applicant for each open position. There are many factors that affect this but one that is specific to the District is our salary and benefits package. We are the lowest paying District in all of central Oregon. Recent collective bargaining agreement negotiations have taken steps to increase wages, which is needed to recruit and retain career staff.



SUCCESSES...

Despite the challenges we are facing we are seeing successes with some of these challenges. Our community has been extremely supportive of funding the District. The community has supported us every 5 years by voting for a Local Option Levy for Operations. This support has been positive for over 20 years and that allows us to provide the services we have today.

Now that the COVID-19 pandemic is winding down we are seeing an increase in volunteer recruitment! In the first quarter of 2023 we have successfully on-boarded three response volunteers. Two of them are already Emergency Medical Technicians and are responding to our increase in calls. We are also actively recruiting candidates for two Firefighter/Paramedic positions who will be on shift. If successful in hiring these two career positions, we will be two thirds of the way to having two career personnel on shift.

Through the Oregon State Fire Marshal's Office Engine Program we have been awarded a brand new Type 3 Wildland Interface Fire Engine. This success will help alleviate some of the apparatus replacement needs and allow us to save more money for a future fire engine replacement. The FEMA Assistance to Firefighters Grant (AFG) program awarded the District over \$95,000 to purchase and install an exhaust removal system in our apparatus bays. Apparatus exhaust from both diesel and gas engines is carcinogenic. Having this system in place reduces the carcinogens that our firefighters would be breathing in but also the carcinogens that would land on our emergency gear that we wear.

We have also received a FEMA Staffing for Adequate Fire & Emergency Response (SAFER) grant for recruitment and retention of volunteers. Funds included in this grant are for volunteer incentives, initial firefighter medical screenings, and purchase of new personal protective equipment for new volunteer firefighters. This grant helps us ensure we have healthy firefighters with adequate gear to respond to emergencies.



SOURCES OF INCOME FOR THE DISTRICT

Available Cash on hand is estimates based on current spending forecasts for the remainder of fiscal year 2021/22. This line includes money from the base rate tax and local option levy tax.

Previously levied taxes estimated to be received are the total taxes owed for Jefferson and Deschutes Counties which are taken from the June 30, 2023, audit of Fire District funds. Historically we receive approximately one third of these owed taxes each year. The amount listed represents approximately 30% of the total owed taxes for both counties combined. Jefferson County is still showing slight signs of increased value and new construction remains active throughout the county adding additional value to many taxing districts.

The **Interest** we are using is the prior year's actual amount. This amount is estimated each year.

We are not anticipating any **Transferred IN, from other funds** into the general fund for this budget.

Ambulance Billing is based on an average from the revenue received from ambulance transports. This is compared to the number of ambulance transports, their billed amounts, and collections rates. The District is currently averaging 300-325 transports per year, which is a significant increase compared to the prior year.

Contractual Income is contractual money received from outside agencies for contracted services, as well as money received for hosting Paramedic Internships through Central Oregon Community College.

Emergency Address Sign revenue for new and replacement signage is an estimate from prior year actuals. Currently, the requests for the signs have been steady which is a good indicator that we are seeing growth in our District.

Fire Med revenue is based on an average of 296 member accounts at \$45 per membership. The memberships have decreased by 4 memberships from the this current fiscal year. Consideration to raise the annual membership fee has been taken in to account, however due to our operating levy coming up, the Board of Directors has decided not to increase the fee at this time.

Grant Funds includes funds received from the SAFER grant that we were awarded to the District in the 2022/2023 fiscal year. These funds are spread out over a four-year period and are due to expire in November 2025.

Miscellaneous Income is estimated based on prior year's income and includes insurance longevity credits, along with any fees received for public records research and fees charged for standby at events and donations to the District.

Sale of Assets would be any aging apparatus or equipment with value that has been deemed surplus.

Training Income is an estimated figure. We do not know what classes our District will be sponsoring at this time, but we are encouraged by the interest in our new training facility by other fire districts who would like to utilize the building.

Conflagration income is not factored in this budget at this time, as we do not know if any of our personnel will be deployed. Conflagration payments may be added to the budget by special Resolution during the budget year.

Taxes estimated to be received are based in an estimate by Jefferson County. Jefferson County reports an approximated 93% collection rate, which is applied to their estimates for our budgeting purposes. We use the actual Deschutes County taxes levied amount reported for fiscal year 2022/23 for budgeting purposes. Deschutes County does report an approximate 93% collection rate, which is applied to the fiscal year 2022/23 actual taxes levied for our budget estimate.

NOTES:

GENERAL FUND INCOME

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 APPROVED BY RESOLUTION OR SUPPLEMENTAL	FY 2023/24 PROPOSED	FY 2023/24 APPROVED/ AMENDED
AVAILABLE CASH ON HAND	433,869	596,453	510,000	603,352	
PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECEIVED	31,712	28,792	25,000	25,000	
INTEREST	6	4,392	5,000	7,500	
TRANSFERRED IN FROM OTHER FUNDS	0	0	0	0	
AMBULANCE BILLING	234,101	263,490	250,000	275,000	
CONTRACTUAL INCOME	1,098	400	800	400	
EMERGENCY ADDRESS SIGNS	500	700	500	500	
FIRE MED MEMBERSHIPS	13,275	13,545	13,500	13,320	
GRANT FUNDS	79,378	71,529	113,350	483,500	
MISCELLANEOUS INCOME	9,378	7,714	5,000	7,500	
SALE OF ASSETS	13,002	16,200	0	0	
TRAINING	0	0	500	500	
CONFLAGRATION REVENUE	42,791	7,661	21,256	0	
TOTAL RESOURCES	859,110	1,010,876	944,906	1,055,072	
TAXES ESTIMATED TO BE RECEIVED	-----	-----	1,027,982	1,083,566	
TAXES COLLECTED IN YEAR LEVIED	995,486	1,028,187	-----	-----	
TOTAL RESOURCES	1,854,596	2,039,063	1,972,888	2,500,138	

GENERAL FUND - PERSONNEL SERVICES

POSITION	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 APPROVED BY RESOLUTION OR SUPPLEMENTAL	FY 2023/24 PROPOSED	FY 2023/24 APPROVED / AMENDED
FIRE CHIEF (1)	82,194	83,283	87,524	87,135	
ASST. FIRE CHIEF (1)	69,656	66,294	68,229	0	
ADMINISTRATIVE ASST. (1)	36,359	38,860	41,045	44,254	
ADMINISTRATIVE ASST. O/T	875	2,419	2,798	3,017	
SHIFT PERSONNEL WAGES (3)	185,361	186,887	192,121	202,151	
SHIFT PERSONNEL O/T	35,119	43,706	46,614	53,619	
PART-TIME PERSONNEL	17,941	16,828	68,840	35,000	
EMPLOYEE BENEFITS	154,468	153,963	213,589	241,547	
PERS	119,332	123,355	169,589	207,337	
PAYROLL TAXES	39,818	40,237	48,671	53,933	
WORKERS COMP/GRP ACC.	14,325	15,964	15,500	26,000	
VOLUNTEER STIPENDS	33,570	41,500	36,500	45,000	
VOLUNTEER CONFLAGRATION REIMBURSEMENT	6,181	1,562	21,256	0	
STUDENT VOLUNTEER STIPENDS	7,155	7,425	7,290	10,800	
40-HOUR FF/PARAMEDIC	0	0	38,777	0	
40-HOUR FF/PARAMEDIC OT	0	0	7,932	0	
SHIFT - FF/PARAMEDIC (3)	0	0	0	132,291	
SHIFT - FF/PARAMEDIC OT	0	0	0	32,642	
TOTAL :	802,354	822,284	1,066,275	1,174,726	

GENERAL FUND - MATERIALS & SERVICES

DESCRIPTION	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 APPROVED BY RESOLUTION OR SUPPLEMENTAL	FY 2023/24 PROPOSED	FY 2023/24 APPROVED/AMENDED
ADMINISTRATION	21,333	16,961	20,700	18,450	
BUILDING MAINTENANCE	37,667	19,461	35,000	30,000	
DEPARTMENT SERVICES	1,563	4,666	5,000	5,000	
DISPATCH SERVICES	67,036	70,962	64,898	70,350	
EMS OPERATIONS	45,287	48,696	45,000	45,690	
FIRE OPERATIONS	20,884	50,031	39,300	34,750	
FUEL	9,757	13,219	15,000	20,000	
INSURANCE	30,490	34,105	37,515	40,000	
PREVENTION	1,059	2,461	2,000	2,000	
PROFESSIONAL SERVICES	48,910	25,101	22,000	20,850	
RADIOS/ COMMUNICATIONS	3,055	24,057	16,000	17,500	
ROPE RESCUE OPERATIONS	1,460	2,276	3,000	3,000	
TRAINING	15,765	18,401	30,000	24,455	
TRAVEL	558	137	5,000	5,000	
TUITION REIMBURSEMENT	29,493	26,292	31,500	31,500	
UNIFORMS	4,392	3,313	7,000	7,000	
UTILITIES	22,348	23,365	29,000	34,800	
VEHICLE/EQUIP. MAINT.	23,209	41,385	35,000	35,000	
VOUNTEER INCENTIVE PROGRAM	17,530	17,410	22,600	20,800	
WELLNESS PROGRAM	3,673	6,325	10,000	10,000	
SAFER GRANT EXPENDITURES	13,481	25,323	41,850	42,000	
CERT PROGRAM	0	0	5,000	5,000	
OSFM OFSCP-PPE/UNIFORM				9,500	
TOTAL:	418,950	473,945	522,363	532,645	

GENERAL FUND - CAPITAL OUTLAY / GRANTS

DESCRIPTION	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 APPROVED BY RESOLUTION OR SUPPLEMENTAL	FY 2023/24 PROPOSED	FY 2023/24 APPROVED/ AMENDED
EMS CAPITAL PURCHASES	10,502	0	0	0	0
FIRE CAPITAL PURCHASES	0	0	0	0	0
TOTAL CAPITAL OUTLAY & GRANTS	10,502	0	0	0	0

NOTES:

DEBT SERVICE

DESCRIPTION	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 APPROVED BY RESOLUTION OR SUPPLEMENTAL	FY 2023/24 PROPOSED	FY 2023/24 APPROVED/ AMENDED
AMBULANCE FINANCING	27,046	27,046	27,046	27,046	
TOTAL CAPITAL OUTLAY & GRANTS	27,046	27,046	27,046	27,046	

NOTES:

GENERAL FUND - REQUIREMENTS SUMMARY

	HISTORICAL DATA				BUDGET FOR NEXT YEAR: 2023/2024
ACTUAL	ACTUAL	ADOPTED BUDGET THIS YEAR 2022/2023	REQUIREMENTS SUMMARY	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE
SECOND PRECEDING 2020/2021	FIRST PRECEDING 2021/2022				
			PERSONNEL SERVICES		
\$802,354	\$822,284	\$1,066,275	SEE DETAILED DESCRIPTION	\$1,174,726	
\$802,354	\$822,284	\$1,066,275	TOTAL PERSONNEL SERVICES	\$1,174,726	
			MATERIALS AND SERVICES		
\$418,950	\$473,945	\$522,363	SEE DETAILED DESCRIPTION	532,645	
\$418,950	\$473,945	\$522,363	TOTAL MATERIALS AND SERVICES	532,645	
			CAPITAL OUTLAY		
\$10,502	\$0	\$0	SEE DETAILED DESCRIPTION	\$0	
\$10,502	\$0	\$0	TOTAL CAPITAL OUTLAY	\$0	
			DEBT SERVICES		
\$27,045	\$27,045	\$27,046	SEE DETAILED DESCRIPTION	\$27,046	
\$27,045	\$27,045	\$27,046	TOTAL DEBT SERVICES	\$27,046	
\$0	\$50,000	\$75,000	TRANSFER TO CAPITAL RESERVE FUND	\$75,000	
			TRANSFER TO PERSONNEL RESERVE FUND	\$136,803	
\$0	\$50,000	\$75,000	TOTAL TRANSFERRED TO OTHER FUNDS	\$211,803	
	\$0	\$37,204	OPERATING CONTINGENCY	\$38,721	
\$595,745	\$665,788		ENDING BALANCE (PRIOR YEARS)		
		\$245,000	UNAPPROPRIATED ENDING FUND BALANCE	\$515,197	
\$1,854,596	\$2,039,063	\$1,972,888	TOTAL REQUIREMENTS	\$2,500,138	

CAPITAL RESERVE FUND

(SEE CHART FOLLOWING THIS DISCRPTION)

This includes anticipated cash on hand from the carryover of 2022/2023 fiscal year, interest, and transfers in from other funds .

Cash on hand (A)

Estimated funds for beginning of fiscal year 2022/2023.

Interest (b)

Estimated from prior year actuals as compared to fund balance.

Transferred IN, from other funds (c):

Annual transfer to reserve fund, from General Fund, for future expenditures.

Grant Funds (d): At this time, we do not anticipate receiving these funds. If we are awarded any grant funds, they will be received by Resolution.

Apparatus Capital Purchases (e):

At this time, we do not plan on purchasing any apparatus.

Building Purchases (f):

This is the remaining amount needed to complete the training building/grounds behind the Station.

EMS Capital Purchases (g):

These are funds that are set aside for the purchase of an additional Loader for the 2nd out Ambulance, as well as an additional LUCAS CPR machine. These funds will only be utilized if we are not awarded the FEMA Assistance to Firefighter grant funds that we have applied for in March 2022.

Training Purchases (h): At this time, we do not have any capital training purchases budgeted for 2023/2024.

Capital Contingency (i):

This is a new line item that has been added to our budget. It was recommended by our audit firm to have this available for unforeseen capital expenditures.

Reserved for Future Expenditures (j):

This line item reflects estimated reserves in the fund.

NOTES:

CAPITAL RESERVE FUND

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 APPROVED BY RESOLUTION OR SUPPLEMENTAL	FY 2023/24 PROPOSED	FY 2023/24 APPROVED/ AMENDED
CASH ON HAND (A)	94,858	327,976	376,918	382,067	
INTEREST (B)	3,044	2,433	2,750	4,500	
TRANSFERRED IN, FROM OTHER FUNDS (C)	0	50,000	75,000	75,000	
GRANT FUNDS/REVENUE (D)	273,839	35,000	95,239	0	
MISC. INCOME	0	5,000	12,383	0	
OTHER FINANCING SOURCES	0	0	0	0	
TOTAL RESOURCES	371,741	420,409	562,290	461,567	
REQUIREMENTS					
APPARATUS CAPITAL PURCHASES (E)	0	0	60,000	0	
BUILDING CAPITAL PURCHASES (F)	26,016	0	155,739	15,000	
EMS CAPITAL PURCHASES (G)	0	38,246	0	0	
TRAINING CAPITAL PURCHASES (H)	17,749	5,000	0	0	
CAPITAL CONTINGENCY (I)	0	0	84,500	100,000	
TOTAL REQUIREMENTS, EXCEPT FUTURE EXPENDITURES	43,765	43,246	300,239	115,000	
RESERVED (J) FOR FUTURE EXPENDITURES	327,976	377,163	262,051	346,567	
TOTAL REQUIREMENTS	371,741	420,409	562,290	461,567	

BOND FUND

DESCRIPTION/REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 APPROVED BY RESOLUTION OR SUPPLEMENTAL	FY 2023/24 PROPOSED	FY 2023/24 APPROVED/ AMENDED
CASH ON HAND	8,976	16233	12,223	10,000	
PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECEIVED	5,385	4,976	3,500	3,500	
EARNINGS FROM TEMPORARY INVESTMENTS	402	237	300	500	
TRANSFERRED IN, FROM OTHER FUNDS (S)	0	0	0	0	
TOTAL RESOURCES, EXEPT TAXES TO BE LEVIED	14,763	21,445	16,023	14,000	
TAXES ESTIMATED TO BE RECEIVED	174,418	174,322	184,203	199,600	
TAXES COLLECTED IN YEAR LEVIED					
TOTAL RESOURCES	189,181	195,767	200,226	213,600	
REQUIREMENTS					
BOND PRINCIPAL PAYMENTS					
BUDGETED PAYMENT DATE: 1/1/2024	120,000	130,000	135,000	150,000	
TOTAL PRINCIPAL	120,000	130,000	135,000	150,000	
BOND INTEREST PAYMENTS					
BUGETED PAYMENT DATE 1/1/2024	27,218	25,730	24,118	22,444	
6/30/2024	25,730	24,118	22,444	20,584	
TOTAL INTEREST	52,948	49,848	46,562	43,028	
ENDING BALANCE	10,116	15,919	-----	-----	
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	-----	-----	18,664	20,572	
TOTAL REQUIREMENTS	183,064	195,767	200,226	213,600	

CROOKED RIVER RANCH FIRE & RESCUE
GENERAL FUND BUDGET VARIANCE - MARCH 31, 2023

	MARCH ACTUAL	YTD ACTUAL	BUDGET	VAR USD	VAR %
REVENUE					
AMBULANCE REVENUE	\$34,067.41	\$230,396.67	\$250,000.00	-\$19,603.33	-7.8413%
BEGINNING FUND BALANCE	\$0.00	\$665,067.68	\$510,000.00	\$155,067.68	30.4054%
CONFLAGRATION REVENUE	\$0.00	\$34,661.98	\$21,256.00	\$13,405.98	63.0692%
CONTRACTUAL INCOME	\$0.00	\$400.00	\$800.00	-\$400.00	-50.0%
EMERGENCY ADDRESS SIGNS	\$25.00	\$225.00	\$500.00	-\$275.00	-55.0%
FIREMED	\$810.00	\$9,990.00	\$13,500.00	-\$3,510.00	-26.0%
GRANT FUNDS	\$0.00	\$64,172.78	\$113,350.00	-\$49,177.22	-43.3853%
INTEREST	\$2,097.51	\$10,623.78	\$5,000.00	\$5,623.78	112.4756%
MISC. INCOME	\$4,044.91	\$8,045.89	\$5,000.00	\$3,045.89	60.9178%
PREVIOUSLY LEVIED TAXES	\$743.34	\$16,143.35	\$25,000.00	-\$8,856.65	-35.4266%
TAXES COLLECTED IN YEAR LEVIED	\$4,950.55	\$1,048,367.23	\$1,027,982.00	\$20,385.23	1.983%
TRAINING INCOME	\$0.00	\$140.00	\$500.00	-\$360.00	-72.0%
TOTAL REVENUE	\$46,738.72	\$2,088,234.36	\$1,972,888.00	\$115,346.36	5.8%
GROSS PROFIT	\$46,738.72	\$2,088,234.36	\$1,972,888.00	\$115,346.36	5.8466%
OPERATING EXPENSES					
CONTINGENCY	\$0.00	\$0.00	\$37,204.00	-\$37,204.00	-100.0%
TRANSFER OUT	\$0.00	\$75,000.00	\$75,000.00	\$0.00	0.0%
DEBT SERVICES					
DEBT SERVICE: APPARATUS PAYMENT	\$0.00	\$27,045.17	\$27,046.00	-\$0.83	-0.0031%
TOTAL DEBT SERVICES	\$0.00	\$27,045.17	\$27,046.00	-\$0.83	0.0%

MATERIALS & SERVICES					
ADMINISTRATION	\$2,149.35	\$14,671.11	\$20,700.00	-\$6,028.89	-29.1251%
BUILDING MAINTENANCE & SUPPLIES	\$1,483.11	\$13,122.70	\$35,000.00	-\$21,877.30	-62.5066%
CERT PROGRAM	\$0.00	\$2,167.67	\$5,000.00	-\$2,832.33	-56.6466%
DEPARTMENT SERVICES	\$464.69	\$4,300.84	\$5,000.00	-\$699.16	-13.9832%
DISPATCH SERVICES	\$1,685.47	\$67,645.74	\$64,898.00	\$2,747.74	4.2339%
EMS OPERATIONS	\$2,514.09	\$29,022.20	\$45,000.00	-\$15,977.80	-35.5062%
FIRE OPERATIONS	\$7,093.03	\$27,901.73	\$39,300.00	-\$11,398.27	-29.0032%
FUEL	\$1,411.67	\$14,690.72	\$15,000.00	-\$309.28	-2.0619%
INSURANCE	\$0.00	\$34,122.00	\$37,515.00	-\$3,393.00	-9.0444%
PREVENTION	\$0.00	\$0.00	\$2,000.00	-\$2,000.00	-100.0%
PROFESSIONAL SERVICES	\$713.19	\$13,691.83	\$22,000.00	-\$8,308.17	-37.7644%
RADIOS/COMMUNICATIONS	\$0.00	\$3,007.37	\$16,000.00	-\$12,992.63	-81.2039%
ROPE RESCUE OPERATIONS	\$0.00	\$1,575.53	\$3,000.00	-\$1,424.47	-47.4823%
SAFER GRANT EXPENDITURES	\$1,139.00	\$12,608.91	\$41,850.00	-\$29,241.09	-69.8712%
TRAINING	\$541.84	\$8,776.22	\$30,000.00	-\$21,223.78	-70.7459%
TRAVEL	\$452.67	\$1,959.78	\$5,000.00	-\$3,040.22	-60.8044%
TUITION REIMBURSEMENT	\$0.00	\$6,797.80	\$31,500.00	-\$24,702.20	-78.4197%
UNIFORMS	\$3,583.89	\$7,145.36	\$7,000.00	\$145.36	2.0766%
UTILITIES	\$4,707.51	\$24,718.06	\$29,000.00	-\$4,281.94	-14.7653%
VEHICLE/EQUIPMENT MAINT.	\$3,110.66	\$20,806.57	\$35,000.00	-\$14,193.43	-40.5527%
VOLUNTEER INCENTIVE PROGRAM	\$0.00	\$3,960.00	\$22,600.00	-\$18,640.00	-82.4779%
WELLNESS PROGRAM	\$0.00	\$581.45	\$10,000.00	-\$9,418.55	-94.1855%
TOTAL MATERIALS & SERVICES	\$31,050.17	\$313,273.59	\$522,363.00	-\$209,089.41	-40.0%
PERSONNEL SERVICES					
ADMINISTRATIVE ASSISTANT	\$2,985.60	\$29,385.23	\$41,045.00	-\$11,659.77	-28.4073%
ADMINISTRATIVE ASSISTANT - OT	\$76.98	\$854.82	\$2,798.00	-\$1,943.18	-69.4489%
ASSISTANT CHIEF	\$0.00	\$30,074.13	\$68,229.00	-\$38,154.87	-55.9218%
EMPLOYEE BENEFITS	\$10,253.50	\$111,071.95	\$213,589.00	-\$102,517.05	-47.9973%
FIRE CHIEF	\$6,458.34	\$47,064.20	\$87,524.00	-\$40,459.80	-46.2271%
FF/PARAMEDIC OT, 40-HOUR	\$0.00	\$0.00	\$7,932.00	-\$7,932.00	-100.0%
FF/PARAMEDIC, 40-HOUR	\$0.00	\$823.35	\$38,777.00	-\$37,953.65	-97.8767%
PART-TIME PERSONNEL	\$4,275.00	\$47,787.10	\$68,840.00	-\$21,052.90	-30.5824%
PAYROLL TAXES	\$2,698.74	\$31,322.88	\$48,671.00	-\$17,348.12	-35.6436%
PERS	\$8,707.12	\$92,692.59	\$169,589.00	-\$76,896.41	-45.3428%
SHIFT PERSONNEL OVERTIME	\$1,724.59	\$27,971.97	\$46,614.00	-\$18,642.03	-39.9923%
SHIFT PERSONNEL WAGES	\$13,579.21	\$143,163.31	\$192,121.00	-\$48,957.69	-25.4827%
STUDENT VOLUNTEER STIPENDS	\$540.00	\$4,309.53	\$7,290.00	-\$2,980.47	-40.8844%
VOLUNTEER CONFLAG REIMB.	\$0.00	\$17,323.91	\$21,256.00	-\$3,932.09	-18.4987%
VOLUNTEER STIPENDS & BENEFITS	\$2,600.00	\$32,300.00	\$36,500.00	-\$4,200.00	-11.5068%
WORKERS COMP. & GRP ACC.	\$0.00	\$15,598.09	\$15,500.00	\$98.09	0.6328%
TOTAL PERSONNEL SERVICES	\$53,899.08	\$631,743.06	\$1,066,275.00	-\$434,531.94	-40.8%
TOTAL OPERATING EXPENSES	\$84,949.25	\$1,047,061.82	\$1,727,888.00	-\$680,826.18	-39.4022%
NET INCOME / (LOSS) BEFORE TAX	-\$38,210.53	\$1,041,172.54	\$245,000.00	\$796,172.54	324.9684%
NET INCOME	-\$38,210.53	\$1,041,172.54	\$245,000.00	\$796,172.54	324.9684%
TOTAL COMPREHENSIVE INCOME	-\$38,210.53	\$1,041,172.54	\$245,000.00	\$796,172.54	324.9684%

CROOKED RIVER RANCH FIRE & RESCUE
CAPITAL RESERVE FUND BUDGET VARIANCE - MARCH 31, 2023

	MARCH	YTD ACTUAL	BUDGET	VAR USD	VAR %
	ACTUAL				
REVENUE					
BEGINNING FUND BALANCE	\$0.00	\$377,163.04	\$376,918.00	\$245.04	0.065%
GRANT FUNDS	\$0.00	\$0.00	\$95,239.00	-\$95,239.00	-100.0%
INTEREST	\$833.66	\$4,526.32	\$2,750.00	\$1,776.32	64.5935%
MISC. INCOME	\$0.00	\$0.00	\$12,383.00	-\$12,383.00	-100.0%
TRANSFER IN	\$0.00	\$75,000.00	\$75,000.00	\$0.00	0.0%
TOTAL REVENUE	\$833.66	\$456,689.36	\$562,290.00	-\$105,600.64	-18.8%
GROSS PROFIT	\$833.66	\$456,689.36	\$562,290.00	-\$105,600.64	-18.7805%
OPERATING EXPENSES					
CONTINGENCY	\$0.00	\$0.00	\$84,500.00	-\$84,500.00	-100.0%
CAPITAL OUTLAY					
CAPITAL OUTLAY & GRANT AWARDS: APPARATUS PURCHASES	\$9,865.64	\$59,322.21	\$60,000.00	-\$677.79	-1.1297%
CAPITAL OUTLAY & GRANT AWARDS: BUILDING PURCHASES	\$110,538.96	\$110,538.96	\$155,739.00	-\$45,200.04	-29.0229%
TOTAL CAPITAL OUTLAY	\$120,404.60	\$169,861.17	\$215,739.00	-\$45,877.83	-21.3%
TOTAL OPERATING EXPENSES	\$120,404.60	\$169,861.17	\$300,239.00	-\$130,377.83	-43.4247%
NET INCOME / (LOSS) BEFORE TAX					
	-\$119,570.94	\$286,828.19	\$262,051.00	\$24,777.19	9.4551%
NET INCOME	-\$119,570.94	\$286,828.19	\$262,051.00	\$24,777.19	9.4551%
TOTAL COMPREHENSIVE INCOME	-\$119,570.94	\$286,828.19	\$262,051.00	\$24,777.19	9.4551%

CROOKED RIVER RANCH FIRE & RESCUE
BOND FUND BUDGET VARIANCE - MARCH 31, 2023

	MARCH	YTD ACTUAL	BUDGET	VAR USD	VAR %
	ACTUAL				
REVENUE					
BEGINNING FUND BALANCE	\$0.00	\$15,919.26	\$12,223.00	\$3,696.26	30.2402%
INTEREST	\$58.28	\$519.26	\$300.00	\$219.26	73.0867%
PREVIOUSLY LEVIED TAXES	\$127.91	\$2,793.23	\$3,500.00	-\$706.77	-20.1934%
TAXES COLLECTED IN YEAR LEVIED	\$806.15	\$170,716.15	\$184,203.00	-\$13,486.85	-7.3217%
TOTAL REVENUE	\$992.34	\$189,947.90	\$200,226.00	-\$10,278.10	-5.1%
GROSS PROFIT	\$992.34	\$189,947.90	\$200,226.00	-\$10,278.10	-5.1332%
OPERATING EXPENSES					
DEBT SERVICES					
DEBT SERVICE:BOND PAYMENT	\$0.00	\$159,118.00	\$181,562.00	-\$22,444.00	-12.3616%
TOTAL DEBT SERVICES	\$0.00	\$159,118.00	\$181,562.00	-\$22,444.00	-12.4%
TOTAL OPERATING EXPENSES	\$0.00	\$159,118.00	\$181,562.00	-\$22,444.00	-12.3616%
NET INCOME / (LOSS) BEFORE TAX	\$992.34	\$30,829.90	\$18,664.00	\$12,165.90	65.1838%
NET INCOME	\$992.34	\$30,829.90	\$18,664.00	\$12,165.90	65.1838%
TOTAL COMPREHENSIVE INCOME	\$992.34	\$30,829.90	\$18,664.00	\$12,165.90	65.1838%

Closing Comments...

As you have seen, this budget includes some major changes for the District. Our priority with this budget is to continue to be fiscally responsible while making positive changes inside the District. The goal of these changes is to be able to continue providing the highest level of fire suppression, emergency medical services, and fire prevention possible. Moving forward we will continue to be good stewards of the community's money and look for grants and other ways to offset future costs. This budget sets the District up to be able to tackle the challenges we have of balancing revenues and expenditures and it will put us on a good path into the future.

Thank you Budget Committee members, Staff, Volunteers, and the public for your input and support.

