

# CLOVERDALE FIRE DISTRICT B U D G E T M E S S A G E

FISCAL YEAR 2025-2026

To: **The Budget Committee**

From: Thad Olsen  
Fire Chief and Budget Officer

Date: 16 April, 2025

## INTRODUCTION

The proposed budget estimates revenues are based upon historical data and discussions with staff from Deschutes' County Assessor's Office. Our permanent tax rate is \$1.0924 per \$1,000 of the assessed valuation on all taxable properties within the fire district boundary.

In making budget projections for resources for the fiscal year 2025-2026 I have decided to estimate the tax collection rate for the upcoming budget to be 96% and a District growth of 3.5%. Current TAV (502,623,260 + 3.5%= 520,215,074). County assessor estimates our growth to be at 4.2%.

For all funds, the budget requirements proposed for the Cloverdale Rural Fire Protection District for the 2025-2026 fiscal year are in the estimated amounts of

- Total resources General Fund (GF) \$ 1,196,570  
Total resources Levy Fund \$ 408,600  
Total = \$ 1,605,170
- Total expenditures GF \$ 965,120  
Total expenditures Levy \$ 408,570  
Total = \$ 1,373,690
- Ending Fund Balance GF \$ 231,450  
Ending Fund Levy \$ 30

During the past three years, we have accomplished a great deal as a Fire District. Our accomplishments are due to a team effort and collaboration with the Board of Directors, Staff, and Volunteer members. We currently have a paid officer on duty 24-7 along with 2 student firefighters (while not attending school) to respond immediately to all emergencies.

With the efforts put in by the Officers, Firefighters, and Board members during the past 16-plus years, we continually strive to improve our service delivery to the patrons of our District, increase safety for our personnel and reduce our liabilities while improving service levels to the community.

Volunteer recruitment and retention of quality volunteers is and will be an ongoing challenge for the foreseeable future due to retirements, demand on schedules, and our average emergency responses. In 2024 we ran 516 calls for service. This was a 15% increase over last year.

### **OVERVIEW OF PROPOSED BUDGET**

The proposed budget is a realistic operational plan for the use and deployment of personnel, materials/supplies, services, and other resources during the fiscal year 2025-2026.

The proposed General Fund budget FY 2025-2026.

### **HIGHLIGHTS OF THE PROPOSED BUDGET**

- The proposed budget is balanced as required by state law.
- The ending General Fund balance is estimated at \$233,450. The Ending Fund Balance is maintained to cover expenses for the first part of the next fiscal year until property tax revenues are received from Deschutes County. Consequently, the Fire District does not borrow money to cover those operating expenses.
- The proposed budget is consistent with the adopted Board policies and practices. Property taxes provide the primary revenue source for funding Fire District operations.
- The proposed General Fund budget includes 2 full-time employees (Fire Chief and Training Officer) and 3 students.
- We have added \$30,000 to help cover overtime from the Levy shortfall.
- The Operating Levy funds 2 Captains and 3 students.

- The proposed budget will pay off the remainder of the two flex-lease programs. These leases paid for the modular building at Station 2 and two brush trucks.
- The Principal and Interest payments on the General Obligation Bonds.
- There are no changes in the basis of accounting.
- There are no changes in financial policies.
- Revenue projections and appropriation estimates reflect the history and current needs; exact amounts are found in the details sheet for each fund.

### **BUDGET MANAGEMENT**

The Board of Directors' resolution authorizing appropriations for each fund at the end of the budget process sets the level by which expenditures cannot exceed during the fiscal year.

Total Personal Services, Material and Services, Capital Outlay, Fund Transfers, and Contingency have the levels of control for each fund established by resolution.

Budgetary control is maintained at the appropriation levels through monitoring of the expenses for specific categories in each fund.

### **GENERAL OPERATING FUND**

The General Operating Fund provides for activities and purchases related to the daily operation of the Fire District for which specific types of funds are not required.

|                                  |             |
|----------------------------------|-------------|
| Total General Fund Resources     | \$1,196,570 |
| Total General Fund Expenditures  | \$965,120   |
| General Fund Ending Fund Balance | \$231,450   |

The general fund ending balance is \$233,450. Should revenues exceed my estimates we could see an increase in our ending fund balance at the end of the current 2024-2025 budget cycle.

I have been very frugal in this budget, as costs for supplies, energy, and insurance have increased. The CPI (Consumer Price Index) continues to outpace our district's tax revenues and revenue growth. Thus, pay scales for firefighters across the state have increased at levels not seen prior. Due

to this I have budgeted 2% step increases across the board for the captains as well as a small 1.5% COLA (cost of living adjustment).

**PERSONAL SERVICES** – includes the wages and benefits for two full-time employees (Fire Chief and Training Officer), and three student firefighters. We did add a line item for staffing/overtime this year to help capture some of the shortfalls in the Levy budget.

**GRANTS** – \$35,000 OSFM staffing, \$7380 VFA radio's, \$2640 Ballistic helmets.

**MATERIALS AND SERVICES** – includes supplies, maintenance and repair, utilities for the normal operation of the fire department, professional services (such as bookkeeping, legal counsel, audit and insurance) duty uniforms, and protective equipment.

**CAPITAL OUTLAY** – We currently do not have any capital projects scheduled.

**OTHER EXPENDITURES** - includes special appropriations not included in the above categories such as debt service and contingency funds. There are two Flex Lease payments (relating to the office/dorms at Station 2 and two brush trucks) in the General Fund. We are proposing to pay them off early this year. Payoff amount will be \$76,700 for both flex leases. By doing so this would save us \$32,023.50 in next year's budget. This will additionally save us \$4300 in interest.

### **OPERATING LEVY FUND**

The Operating Levy Fund provides 24-hour coverage.

|                               |            |
|-------------------------------|------------|
| Total Levy Fund Resources     | \$ 408,600 |
| Total Levy Fund Expenditures  | \$ 408,570 |
| Levy Fund Ending Fund Balance | \$ 30      |

**PERSONAL SERVICES** – includes the wages and benefits for two full-time employees (2 Captains), and overtime for 24hr shift coverage.

**MATERIALS AND SERVICES** – includes funds for three student firefighters, their duty uniforms, and protective equipment.

### **RESERVE FUND**

This fund accumulates money for financing the cost of property or equipment that the district can legally acquire. Established by Resolution, this fund is for the specific purpose of emergency contingency expenditures and equipment for the Fire District and can only be spent for that purpose. Expenditures for that purpose may be budgeted and appropriated directly from the reserve fund.

Funds are allocated for Capital Expenditures/Emergency Contingency in the event an unforeseen need arises. However, there are no planned expenditures planned from this fund during the 2025-2026 budget year.

|                                   |            |
|-----------------------------------|------------|
| Total Reserves Fund Resources     | \$ 127,000 |
| Total Reserve Fund Expenditures   | \$ 127,000 |
| Total Reserve Fund Ending Balance | \$ 0       |

### **CAPITAL PROJECT FUND**

The Capital Projects have been completed and the funds expended. The capital projects included fire station construction and the acquisition and replacement of apparatus and equipment.

### **BONDED DEBT SERVICE FUND**

The repayment of the General Obligation Bonds, used to finance the Capital Projects, is detailed in the Bonded Debt Service Fund.

**Form LB-35** (Bonded Debt) provides information on servicing the debt for the General Obligation Bond

The recommendation is that the Fire District levy the amount of \$228,000 for servicing the debt to repay the General Obligation Bond. At a collection rate of 96% will produce \$218,880 for the debt repayment in the 2025-2026 budget.

|  |             |
|--|-------------|
| Total Bonded Debt Fund Resources:                  | \$ 287,000  |
| Total Bonded Debt Fund Expenditures:               | \$ 191,950  |
| Estimated Bonded Debt Service Fund Ending Balance: | \$ 95,050   |
| (Actual EFB with 96% collection rate)              | \$ (85,930) |

### **CURRENT SITUATION**

The proposed budget maintains the current level of service provided by the Fire District with 24-hour coverage. Growth within the Fire District, during

the next ten to fifteen years, will reflect a limited amount of construction and development.

In planning for the financial welfare of the Fire District, the following assumptions should be considered:

1. The Operating Levy approved by voters provides 24-hour coverage by three Fire Captains (two positions funded by the levy).
2. Three additional student-firefighter positions were added by the levy to the three existing student-firefighter positions to provide a year-round response.
3. Calls for emergency services continue to increase. Last year, we experienced a 15 percent increase in alarm activity. The total number of calls in 2024 = 516.
4. Funds earned from conflagration response are used to purchase equipment and cover wages.
5. Volunteer firefighters are a critical resource in delivering effective and cost-efficient emergency response services throughout the Fire District. The proposed budget provides training and equipment for our volunteer firefighters including a full-time Training Officer.
6. Property taxes will continue to be the primary revenue source for funding Fire District operations. Property taxes will remain constant as a reliable revenue source. The property tax revenue estimate is based on discussions with Deschutes County Assessor's Office and County Property Tax Collection Department.
7. General Operating Expenses (i.e., fuel, insurance, utilities, and equipment/apparatus) have and will continue to increase at a rate greater than property tax revenue. The major impact is on fuel, electricity, liability insurance for district assets as well as fire equipment.
8. Response to Conflagrations adds revenue to the department as we get paid for the apparatus that we send out.

9. Levy Funds are not covering all the cost required to fund the current positions (two Captains and three students) and cover all the overtime cost of the district. This year we had to roll some of those overtime costs into the General Fund. When it comes time to renew the Levy, we are going to have to ask for more money to maintain current operations.

## **SUMMARY**

The proposed 2025-2026 budget maintains our current response to our constituents and maintains safety equipment for our firefighters.

As the Budget Committee, your task is to ensure that the district is spending the taxpayer's money in an appropriate manner and making certain that programs and service levels are adequately funded.

ORS 294.406 requires the Budget Committee to approve the budget and specify the property taxes.

Your careful review, support, and consideration of this proposed budget is greatly appreciated.

## **BUDGET OFFICER RECOMMENDATION**

As Fire Chief and Budget Officer, it is my recommendation that:

1. The requirements for all four Funds, as proposed, be approved, and the Fire District levy the full amount of the permanent **Tax rate of \$1.0924 (per thousand)**; and,
2. The Fire District levy the full amount of the approved operating levy **Tax rate of \$ 0.69 (per thousand)**
3. The Fire District **levy the amount of \$228,000 “approximately \$0.44 per 1000 of TAV”** for servicing the debt to repay the General Obligation Bond.

Respectfully Submitted to the Budget Committee on 16 April 2025,

Thad Olsen  
Fire Chief/Budget Officer



RESOURCES  
GENERAL FUND

Cloverdale Rural Fire Protection District

|    | Historical Data                    |                                   |                             | RESOURCE DESCRIPTION  | Budget for Next Year 2025-2026 |                          |                              |    |
|----|------------------------------------|-----------------------------------|-----------------------------|---|--------------------------------|--------------------------|------------------------------|----|
|    | Actual                             |                                   | Adopted Budget<br>2024-2025 |   | Proposed By<br>Budget Officer  | Proposed 2025<br>to 2026 | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2022-2023 | First Preceding<br>Year 2023-2024 |                             |   |                                |                          |                              |    |
|    |                                    |                                   |                             |   |                                |                          |                              |    |
| 1  | 486,902                            | 472,000                           | 409,000                     | Available cash on hand* (cash basis) or   | 490,000                        |                          |                              | 1  |
| 2  |                                    |                                   |                             | Net working capital (accrual basis)   |                                |                          |                              | 2  |
| 3  | 5,438                              | 5,407                             | 5,000                       | Previously levied taxes estimated to be received                                  | 5,000                          |                          |                              | 3  |
| 4  | 20,094                             | 24,609                            | 10,000                      | Interest  | 10,000                         |                          |                              | 4  |
| 5  |                                    |                                   |                             |   |                                |                          |                              | 5  |
| 6  | 30,000                             | 60,000                            | 0                           | Transfers in from other funds   | 0                              |                          |                              | 6  |
| 7  |                                    |                                   |                             |   |                                |                          |                              | 7  |
| 8  |                                    |                                   |                             |   |                                |                          |                              | 8  |
| 9  |                                    |                                   |                             | OTHER RESOURCES   |                                |                          |                              | 9  |
| 10 | 17,761                             | 19,536                            | 16,500                      | Annexations / Contracts   | 18,000                         |                          |                              | 10 |
| 11 |                                    |                                   |                             |   |                                |                          |                              | 11 |
| 12 | 48,187                             | 101,900                           | 50,000                      | Other Agencies (Conflagrations)   | 75,000                         |                          |                              | 12 |
| 13 |                                    |                                   |                             |   |                                |                          |                              | 13 |
| 14 | 0                                  | 50                                | 0                           | Gifts/Donations   | 0                              |                          |                              | 14 |
| 15 | 0                                  | 75,000                            | 0                           | Sale of Equipment   | 2,000                          |                          |                              | 15 |
| 16 | 0                                  | 3,105                             | 0                           | Miscellaneous   | 0                              |                          |                              | 16 |
| 17 |                                    |                                   |                             |   |                                |                          |                              | 17 |
| 18 | 0                                  | 0                                 | 0                           | Other Agencies  | 0                              |                          |                              | 18 |
| 19 | 70,775                             | 46,879                            | 35,000                      | Intergovernmental / State - Grants  | 45,020                         |                          |                              | 19 |
| 20 |                                    |                                   |                             | (OSFM staffing (\$35000), VFA radio's (\$7379.22), OEM ballistic helmets (\$2640) |                                |                          |                              | 20 |
| 21 |                                    | 0                                 | 0                           | Other (not classified)  | 0                              |                          |                              | 21 |
| 22 |                                    |                                   |                             |   |                                |                          |                              | 22 |
| 23 | 1,207                              | 4,142                             | 0                           | Emergency Services / Insurance Payments   | 0                              |                          |                              | 23 |
| 24 |                                    |                                   |                             |   |                                |                          |                              | 24 |
| 25 | 0                                  | 6,000                             | 6,000                       | CFD Volunteer Association (for LOSAP program)                                     | 6,000                          |                          |                              | 25 |
| 26 |                                    |                                   |                             |   |                                |                          |                              | 26 |
| 27 |                                    |                                   |                             |   |                                |                          |                              | 27 |
| 28 | 680,363                            | 818,627                           | 531,500                     | Total resources, except taxes to be levied  | 651,020                        | 0                        | 0                            | 28 |
| 29 |                                    | 504,000                           | 533,060                     | Taxes estimated to be received  | \$ 545,550.00                  |                          |                              | 29 |
| 30 | 492,339                            | 510,412                           |                             | Taxes collected in year levied  |                                |                          |                              | 30 |
| 31 | \$ 1,172,702.08                    | \$ 1,329,039.58                   | \$ 1,064,560.00             | <b>TOTAL RESOURCES</b>  | <b>\$ 1,196,570.00</b>         | <b>0</b>                 | <b>0</b>                     | 31 |

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

**DETAILED REQUIREMENTS  
GENERAL FUND**

| Line Item | Historical Data                       |                                   |                             | REQUIREMENTS DESCRIPTION                                       | Number of<br>Employ-ees | Range* | Budget for Next Year 2025-2026 |                                 |                              |   |
|-----------|---------------------------------------|-----------------------------------|-----------------------------|--|-------------------------|--------|--------------------------------|---------------------------------|------------------------------|---|
|           | Actual                                |                                   | Adopted Budget<br>2024-2025 |  |                         |        | Proposed by<br>Budget Officer  | Approved by<br>Budget Committee | Adopted by<br>Governing Body |   |
|           | Second<br>Preceding<br>Year 2022-2023 | First Preceding<br>Year 2023-2024 |                             |  |                         |        |                                |                                 |                              |   |
| 1         |                                       |                                   |                             | <i>PERSONNEL SERVICES</i>                                      |                         |        |                                |                                 |                              | 1 |
| 2         | 109,752                               | 112,476                           | 115,860                     | Fire Chief   | 1.00                    |        | 95,000                         |                                 |                              | 2 |
| 3         | 65,161                                | 67,400                            | 72,960                      | Support/Training Captain \$72900 yr. / Admin stipend \$7222/yr | 1.10                    |        | 80,200                         |                                 |                              | 3 |
| 4         | 4,583                                 | 3,138                             | 5,000                       | Workers Compensation   |                         |        | 7,500                          |                                 |                              | 4 |
| 5         | 3,448                                 | 3,449                             | 4,500                       | Life Insurance   |                         |        | 4,500                          |                                 |                              | 5 |
| 6         | 67,468                                | 91,757                            | 83,600                      | Retirement (PERS)  |                         |        | 73,800                         |                                 |                              | 6 |
| 7         | 16,703                                | 15,062                            | 14,500                      | Social Security (FICA)   |                         |        | 13,500                         |                                 |                              | 7 |
| 8         | 1,084                                 | 633                               | 1,500                       | Unemployment   |                         |        | 1,500                          |                                 |                              | 8 |
| 9         | 20,043                                | 49,376                            | 50,000                      | Conflagration  |                         |        | 75,000                         |                                 |                              | 9 |
| 10        | 1,804                                 | 2,025                             | 3,000                       | Air Ambulance Benefit  |                         |        | 3,000                          |                                 |                              | # |
| 11        | 19,023                                | 13,013                            | 100                         | Health insurance   |                         |        | 100                            |                                 |                              | # |
| 12        | 12,000                                | 19,000                            | 24,000                      | Health Insurance stipend/Fire Chief & Trng Captain             |                         |        | 24,000                         |                                 |                              | # |
| 13        | 0                                     | 0                                 | 0                           | Health Insurance / Deductible                                  |                         |        | 0                              |                                 |                              | # |
| 14        | 4,800                                 | 7,200                             | 7,200                       | Health Savings Account (\$300/employee/month x 2)              |                         |        | 7,200                          |                                 |                              | # |
| 15        | 35,000                                | 35,000                            | 35,000                      | Inter Government State Grants (Wages, payroll taxes, PERS)     |                         |        | 35,000                         |                                 |                              | # |
|           | 0                                     | 0                                 | 0                           | Staffing/Overtime  |                         |        | 30,000                         |                                 |                              |   |
| 16        |                                       |                                   |                             |  |                         |        |                                |                                 |                              | # |
| 17        | <b>360,869</b>                        | <b>419,529</b>                    | <b>417,220</b>              | <i>PERSONNEL SERVICES SUB-TOTAL</i>                            | <b>2.10</b>             |        | <b>450,300</b>                 | <b>0</b>                        | <b>0</b>                     | # |
| 18        |                                       |                                   |                             |  |                         |        |                                |                                 |                              | # |
| 19        |                                       |                                   | 332,220                     |  |                         |        | <b>340,300</b>                 | <b>Actual Tax Dollars</b>       |                              | # |
| 20        |                                       |                                   |                             |  |                         |        |                                |                                 |                              | # |

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**DETAILED REQUIREMENTS  
GENERAL FUND**

**CLOVERDALE RURAL FIRE PROTECTION DISTRICT**

|    | Historical Data                    |                                   |                             | REQUIREMENTS DESCRIPTION                         | Budget for Next Year 2025-2026 |                                 |                              |    |
|----|------------------------------------|-----------------------------------|-----------------------------|--|--------------------------------|---------------------------------|------------------------------|----|
|    | Actual                             |                                   | Adopted Budget<br>2024-2025 |  | Proposed by<br>Budget Officer  | Approved by<br>Budget Committee | Adopted by<br>Governing Body |    |
|    | Second Preceding<br>Year 2022-2023 | First Preceding<br>Year 2023-2024 |                             |  |                                |                                 |                              |    |
| 1  |                                    |                                   |                             | <b>MATERIALS &amp; SERVICES</b>                  |                                |                                 |                              | 1  |
| 2  | 12,753                             | 32,222                            | 30,000                      | Vehicle & Equipment Repairs                      | 35,000                         |                                 |                              | 2  |
| 3  | 13,470                             | 13,330                            | 20,000                      | Vehicle Fuel                                     | 19,000                         |                                 |                              | 3  |
| 4  | 2,002                              | 1,501                             | 1,750                       | Telephone Service                                | 2,100                          |                                 |                              | 4  |
| 5  | 5,084                              | 5,312                             | 8,000                       | Electricity                                      | 8,000                          |                                 |                              | 5  |
| 6  | 6,375                              | 8,076                             | 9,000                       | Heating Fuel                                     | 9,000                          |                                 |                              | 6  |
| 7  | 1,162                              | 995                               | 1,500                       | Budget / Elections                               | 2,500                          |                                 |                              | 7  |
| 8  | 5,690                              | 8,688                             | 12,000                      | Office / Dues                                    | 12,000                         |                                 |                              | 8  |
| 9  | 11,500                             | 6,898                             | 9,000                       | Training / Meetings                              | 9,000                          |                                 |                              | 9  |
| 10 | 34,800                             | 33,101                            | 37,800                      | Resident Volunteer Firefighter Student Program   | 37,800                         |                                 |                              | 10 |
| 11 | 8,848                              | 8,393                             | 15,500                      | Building Maintenance & Supplies                  | 18,500                         |                                 |                              | 11 |
| 12 | 20,820                             | 24,911                            | 32,000                      | Insurance F & L                                  | 38,000                         |                                 |                              | 12 |
| 13 | 0                                  | 0                                 | 1,000                       | Legal Services                                   | 1,000                          |                                 |                              | 13 |
| 14 | 2,000                              | 14,000                            | 8,500                       | Financial Review/Audit                           | 9,500                          |                                 |                              | 14 |
| 15 | 2,771                              | 1,525                             | 4,500                       | Medical Supplies                                 | 5,500                          |                                 |                              | 15 |
| 16 | 1,177                              | 12,815                            | 17,000                      | Miscellaneous (not otherwise classified)         | 28,880                         |                                 |                              | 16 |
| 17 | 286                                | 216                               | 1,500                       | Travel / Meals / Lodging                         | 3,000                          |                                 |                              | 17 |
| 18 | 13,621                             | 12,723                            | 9,500                       | Small Tools & Equipment                          | 12,500                         |                                 |                              | 18 |
| 19 | 5,950                              | 6,062                             | 9,500                       | 911 Computer/Dispatch Services/radio maintenance | 19,500                         |                                 |                              | 19 |
| 20 | 0                                  | 0                                 | 500                         | Water Utility Service                            | 500                            |                                 |                              | 20 |
| 21 | 7,470                              | 12,723                            | 22,000                      | Protective Clothing & Uniforms                   | 24,640                         |                                 |                              | 21 |
| 22 | 0                                  | 0                                 | 1,000                       | Snow Removal                                     | 1,000                          |                                 |                              | 22 |
| 23 | 6,000                              | 7,428                             | 7,800                       | Contract Services                                | 8,200                          |                                 |                              | 23 |
| 24 | 0                                  | 6,000                             | 6,000                       | LOSAP/volunteer award program                    | 6,000                          |                                 |                              | 24 |
| 25 |                                    |                                   |                             |  |                                |                                 |                              | 25 |
| 26 | <b>161,779</b>                     | <b>216,919</b>                    | <b>265,350</b>              | <b>MATERIALS &amp; SERVICES SUB-TOTAL</b>        | <b>311,120</b>                 | <b>0</b>                        | <b>0</b>                     | 26 |
| 27 |                                    |                                   |                             |  | <b>293,100</b>                 | <b>Actual Tax Dollars</b>       |                              | 27 |
| 28 |                                    |                                   |                             | <b>CAPITAL EXPENDITURES</b>                      |                                |                                 |                              | 28 |
| 29 |                                    | 0                                 | 7,500                       | Equipment  | 0                              |                                 |                              | 29 |
| 30 | 0                                  | 0                                 | 0                           | Building Improvements                            | 0                              |                                 |                              | 30 |
| 31 | 0                                  | 0                                 | 0                           | Water Access                                     | 0                              |                                 |                              | 31 |
| 32 |                                    |                                   |                             |  |                                |                                 |                              | 32 |
| 33 | <b>0</b>                           | <b>0</b>                          | <b>7,500</b>                | <b>CAPITAL EXPENDITURES SUB-TOTAL</b>            | <b>0</b>                       | <b>0</b>                        | <b>0</b>                     | 33 |

**DETAILED REQUIREMENTS  
GENERAL FUND**

|    | Historical Data                       |                                   |                             | REQUIREMENTS DESCRIPTION                                    | Budget for Next Year 2025-2026 |                                 |                              |    |
|----|---------------------------------------|-----------------------------------|-----------------------------|---|--------------------------------|---------------------------------|------------------------------|----|
|    | Actual                                |                                   | Adopted Budget<br>2024-2025 |   | Proposed by<br>Budget Officer  | Approved by<br>Budget Committee | Adopted by<br>Governing Body |    |
|    | Second<br>Preceding<br>Year 2022-2023 | First Preceding<br>Year 2023-2024 |                             |   |                                |                                 |                              |    |
| 1  |                                       |                                   |                             | <i>DEBT SERVICE</i>   |                                |                                 |                              | 1  |
| 2  | 32,343                                | 36,210                            | 17,200                      | Lease Payments 2012   | 30,700                         |                                 |                              | 2  |
|    |                                       |                                   | 17,750                      | Lease Payments 2013   | 46,000                         |                                 |                              |    |
| 3  | <b>32,343</b>                         | <b>36,210</b>                     | <b>34,950</b>               | <b>SUB-TOTAL DEBT SERVICE</b>                               | <b>76,700</b>                  |                                 |                              | 3  |
| 4  |                                       |                                   |                             |   |                                |                                 |                              | 4  |
| 5  |                                       |                                   |                             | <b>TRANSFERS</b>  |                                |                                 |                              | 5  |
| 6  | 30,000                                | 60,000                            | 0                           | Transfer to Reserve Fund                                    | 0                              |                                 |                              | 6  |
| 7  | 0                                     |                                   |                             | Transfer to Other Funds ( <i>General Obligation Bonds</i> ) |                                |                                 |                              | 7  |
| 8  | <b>30,000</b>                         | <b>60,000</b>                     | <b>0</b>                    | <b>SUB-TOTAL TRANSFERS</b>                                  |                                |                                 |                              | 8  |
| 9  |                                       |                                   |                             |   |                                |                                 |                              | 9  |
| 10 |                                       |                                   |                             | <b>CONTINGENCY</b>  |                                |                                 |                              | 10 |
| 11 | 0                                     | 0                                 | 0                           | General Operating Fund                                      |                                |                                 |                              | 11 |
| 12 | <b>0</b>                              | <b>0</b>                          | <b>0</b>                    | <b>SUB-TOTAL CONTINGENCY</b>                                |                                |                                 |                              | 12 |
| 13 |                                       |                                   |                             |   |                                |                                 |                              | 13 |
| 14 |                                       |                                   |                             |   |                                |                                 |                              | 14 |
| 15 | <b>62,343</b>                         | <b>96,210</b>                     | <b>34,950</b>               | <b>TOTAL (DEBT SERVICE, TRANSFERS, CONTINGENCY)</b>         |                                |                                 |                              | 15 |
| 16 |                                       |                                   |                             |   |                                |                                 |                              | 16 |
| 17 |                                       |                                   |                             |   |                                |                                 |                              | 17 |
| 18 |                                       |                                   | 1,064,560.0                 | <b>TOTAL RESOURCES (GENERAL FUND)</b>                       | <b>1,196,570.0</b>             |                                 |                              | 18 |
| 19 |                                       |                                   |                             |   |                                |                                 |                              | 19 |
| 20 |                                       |                                   | 417,220.0                   | <b>PERSONAL SERVICES</b>                                    | <b>450,300</b>                 |                                 |                              | 20 |
| 21 |                                       |                                   | 265,350.0                   | <b>MATERIALS &amp; SERVICES</b>                             | <b>311,120</b>                 |                                 |                              | 21 |
| 22 |                                       |                                   | 7,500.0                     | <b>CAPITAL EXPENDITURES</b>                                 | <b>0.0</b>                     |                                 |                              | 22 |
| 23 |                                       |                                   | 34,950.0                    | <b>DEBT SERVICE</b>   | <b>76,700</b>                  |                                 |                              | 23 |
| 24 |                                       |                                   | 0.0                         | <b>TRANSFERS</b>  | <b>0.0</b>                     |                                 |                              | 24 |
| 25 |                                       |                                   | 119,000.0                   | <b>CONTINGENCY</b>  | <b>127,000.0</b>               |                                 |                              | 25 |
| 26 |                                       |                                   | 0.0                         | <b>SPECIAL PAYMENTS</b>                                     | <b>0.0</b>                     |                                 |                              | 26 |
| 27 |                                       |                                   | 844,020.0                   | <b>TOTAL</b>  | <b>965,120</b>                 |                                 |                              | 27 |
| 28 | 497,159                               | 461,348                           |                             | <b>Ending balance (prior years)</b>                         |                                |                                 |                              | 28 |
| 29 |                                       |                                   | 220,540                     | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>                   | <b>231,450</b>                 |                                 |                              | 29 |
| 30 | <b>680,949</b>                        | <b>861,723</b>                    | <b>844,020</b>              | <b>TOTAL REQUIREMENTS</b>                                   | <b>965,120</b>                 | <b>0</b>                        | <b>0</b>                     | 30 |

\*\*Hidden Fonts so \$'s calculate

LB 31/3

New money (contracts, interest and past taxes)=

**FORM**

**LB-11**

This fund is authorized and established by resolution / ordinance number 91-1 on 01/22/1992 for the following specified purpose:

**"Building and Equipment Reserve Sinking Fund"**

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Year: 2023

**BUILDING AND EQUIPMENT RESERVE FUND**

**Cloverdale Rural Fire Protection District**

|    | Historical Data                    |                                   |                             | DESCRIPTION<br>RESOURCES AND REQUIREMENTS                    | Budget for Next Year 2025-2026 |                                 |                              |    |
|----|------------------------------------|-----------------------------------|-----------------------------|--|--------------------------------|---------------------------------|------------------------------|----|
|    | Actual                             |                                   | Adopted Budget<br>2024-2025 |  | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2022-2023 | First Preceding<br>Year 2023-2024 |                             |  |                                |                                 |                              |    |
|    |                                    |                                   |                             | <b>RESOURCES</b>   |                                |                                 |                              |    |
| 1  | 63,924                             | 63,000                            | 117,000                     | Cash on hand* (cash basis) or                                | 124,000                        |                                 |                              | 1  |
| 2  |                                    |                                   |                             | Working Capital (accrual basis)                              |                                |                                 |                              | 2  |
| 3  |                                    |                                   |                             | Previously levied taxes estimated to be received             |                                |                                 |                              | 3  |
| 4  | 2,035                              | 5,606                             | 2,000                       | Interest   | 3,000                          |                                 |                              | 4  |
| 5  | 30,000                             | 60,000                            | 0                           | Transferred IN, from other funds                             | 0                              |                                 |                              | 5  |
| 6  |                                    |                                   |                             | Proceeds from Bond Sale (transfer from Capital Project Fund) |                                |                                 |                              | 6  |
| 7  |                                    |                                   |                             |  |                                |                                 |                              | 7  |
| 8  |                                    |                                   |                             |  |                                |                                 |                              | 8  |
| 9  | 95,959                             | 128,606                           | 119,000                     | Total Resources, except taxes to be levied                   | 127,000                        | 0                               | 0                            | 9  |
| 10 |                                    |                                   |                             | Taxes estimated to be received                               |                                |                                 |                              | 10 |
| 11 |                                    |                                   |                             | Taxes collected in year levied                               |                                |                                 |                              | 11 |
| 12 | <b>95,959</b>                      | <b>128,606</b>                    | <b>119,000</b>              | <b>TOTAL RESOURCES</b>                                       | <b>127,000</b>                 | <b>0</b>                        | <b>0</b>                     | 12 |
|    |                                    |                                   |                             | <b>REQUIREMENTS</b>  |                                |                                 |                              |    |
| 1  |                                    |                                   |                             |  |                                |                                 |                              | 1  |
| 2  |                                    |                                   |                             | Transfers to General Fund                                    |                                |                                 |                              | 2  |
| 3  |                                    | 20,000                            | 20,000                      | Emergency and Capital Expenditures                           | 20,000                         |                                 |                              | 3  |
| 4  |                                    |                                   |                             | Capital Outlay   |                                |                                 |                              | 4  |
| 5  |                                    |                                   |                             | Debt Service   |                                |                                 |                              | 5  |
| 6  | 32,489                             | 109,065                           | 99,000                      | Contingency  | 107,000                        |                                 |                              | 6  |
| 7  |                                    |                                   |                             | Apparatus & Equipment  |                                |                                 |                              | 7  |
| 8  |                                    |                                   |                             | Professional Services  |                                |                                 |                              | 8  |
| 9  |                                    |                                   |                             | Bond Issuance  |                                |                                 |                              | 9  |
| 10 |                                    |                                   |                             |  |                                |                                 |                              | 10 |
| 11 | 63,470                             |                                   |                             | Ending balance (prior years)                                 |                                |                                 |                              | 11 |
| 12 | 0                                  | 0                                 | 0                           | <b>RESERVED FOR FUTURE EXPENDITURE</b>                       |                                |                                 |                              | 12 |
| 13 | <b>95,959</b>                      | <b>129,065</b>                    | <b>119,000</b>              | <b>TOTAL REQUIREMENTS</b>                                    | <b>127,000</b>                 | <b>0</b>                        | <b>0</b>                     | 13 |

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

\*Includes Unappropriated Balance budgeted last year

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:  
General Obligation Bonds

**CAPITAL PROJECT FUND**

Cloverdale Fire Protection District

**DEBT SERVICE**

|           | Historical Data                    |                                   |                             | DESCRIPTION OF<br>RESOURCES AND REQUIREMENTS  | Budget for Next Year FY 2025-2026 |                                 |                              |           |
|-----------|------------------------------------|-----------------------------------|-----------------------------|---|-----------------------------------|---------------------------------|------------------------------|-----------|
|           | Actual                             |                                   | Adopted Budget<br>2024-2025 |   | Proposed By<br>Budget Officer     | Approved By<br>Budget Committee | Adopted By<br>Governing Body |           |
|           | Second Preceding<br>Year 2022-2023 | First Preceding<br>Year 2023-2024 |                             |   |                                   |                                 |                              |           |
|           |                                    |                                   |                             | <b>Resources</b>                              |                                   |                                 |                              |           |
| 1         | 24,949                             | 20,000                            | 42,000                      | 1. Beginning Cash on Hand (Cash Basis), or    | 55,000                            |                                 |                              | 1         |
| 2         |                                    |                                   |                             |   |                                   |                                 |                              | 2         |
| 3         | 1,947                              | 1,971                             | 1,500                       | 3. Previously Levied Taxes to be Received     | 1,500                             |                                 |                              | 3         |
| 4         | 3,299                              | 6,459                             | 2,500                       | 4. Interest                                   | 2,500                             |                                 |                              | 4         |
| 5         |                                    |                                   |                             | 5. Transferred from Other Funds               |                                   |                                 |                              | 5         |
| 6         |                                    |                                   |                             | 6   |                                   |                                 |                              | 6         |
| 7         | 30,195                             | 28,430                            | 46,000                      | 7. Total Resources, Except Taxes to be Levied | 59,000                            |                                 |                              | 7         |
| 8         |                                    | 202,000                           | 213,000                     | 8. Taxes Estimated to be Received *           | 228,000                           |                                 |                              | 8         |
| 9         | 179,540                            | 193,998                           |                             | 9. Taxes Collected in Year Levied             |                                   |                                 |                              | 9         |
| <b>10</b> | <b>209,735</b>                     | <b>424,428</b>                    | <b>259,000</b>              | <b>10. TOTAL RESOURCES</b>                    | <b>287,000</b>                    | <b>0</b>                        | <b>0</b>                     | <b>10</b> |
|           |                                    |                                   |                             | <b>Requirements</b>                           |                                   |                                 |                              |           |
|           |                                    |                                   |                             | Bond Principal Payments                       |                                   |                                 |                              |           |
|           |                                    |                                   |                             | Bond Issue      Budgeted Payment Date         |                                   |                                 |                              |           |
| 11        | 105,000                            | 115,000                           | 120,000                     | 11. Series 2015 GO      June 15, 2025         | 130,000                           |                                 |                              | 11        |
| 12        |                                    |                                   |                             | 12.   |                                   |                                 |                              | 12        |
| 13        |                                    |                                   |                             | 13.   |                                   |                                 |                              | 13        |
| 14        | <b>105,000</b>                     | <b>115,000</b>                    | <b>120,000</b>              | 14. Total Principal                           | <b>130,000</b>                    | <b>0</b>                        | <b>0</b>                     | 14        |
|           |                                    |                                   |                             | Bond Interest Payments                        |                                   |                                 |                              |           |
|           |                                    |                                   |                             | Bond Issue      Budgeted Payment Date         |                                   |                                 |                              |           |
| 15        | 37,125                             | 35,025                            | 32,725                      | 15. Series 2015 GO      December 15, 2025     | 30,325                            |                                 |                              | 15        |
| 16        | 37,125                             | 35,025                            | 32,725                      | 16. Series 2015 GO      June 15, 2026         | 30,325                            |                                 |                              | 16        |
| 17        |                                    |                                   |                             | 17.   |                                   |                                 |                              | 17        |
| 18        | <b>74,250</b>                      | <b>70,050</b>                     | <b>65,450</b>               | 18. Total Interest Payments                   | <b>60,650</b>                     | <b>0</b>                        | <b>0</b>                     | 18        |
| 19        |                                    |                                   | <b>300</b>                  | 19. Fees                                      | <b>1,300</b>                      |                                 |                              | 19        |
| 20        |                                    |                                   |                             |   |                                   |                                 |                              | 20        |
| 21        | <b>179,250</b>                     | <b>185,050</b>                    | <b>185,750</b>              | 20.. Total of All Bond Debt Payments          | <b>191,950</b>                    | <b>0</b>                        | <b>0</b>                     | 20        |
| 22        |                                    |                                   |                             | 21.   |                                   |                                 |                              | 21        |
| 23        | 24,949                             |                                   |                             | 22. Ending balance (prior years)              |                                   |                                 |                              | 22        |
| 24        | 30,485                             | 38,550                            | 73,250                      | 23. Total Unappropriated Ending Fund Balance  | 95,050                            | 0                               | 0                            | 23        |
| <b>24</b> | <b>209,735</b>                     | <b>223,600</b>                    | <b>259,000</b>              | <b>TOTAL REQUIREMENTS</b>                     | <b>287,000</b>                    | <b>0</b>                        | <b>0</b>                     | <b>24</b> |

\*If this form is used for revenue bonds, property tax resources may not be included.

**RESOURCES  
OPERATING LEVY FUND  
Draft**

|    | Historical Data          |                                   |                             | RESOURCE DESCRIPTION                             | Budget for Next Year 2025-2026 |                                    |                              |    |
|----|--------------------------|-----------------------------------|-----------------------------|--|--------------------------------|------------------------------------|------------------------------|----|
|    | Actual                   |                                   | Adopted Budget<br>2024-2025 |  | Proposed By<br>Budget Officer  | Approved by<br>Budget<br>Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year | First Preceding<br>Year 2023-2024 |                             |  |                                |                                    |                              |    |
| 1  |                          | 80,000                            | 100,000                     | Available cash on hand* (cash basis) or          | 60,000                         |                                    |                              | 1  |
| 2  |                          |                                   |                             | Net working capital (accrual basis)              |                                |                                    |                              | 2  |
| 3  |                          | 2,139                             | 1,500                       | Previously levied taxes estimated to be received | 2,000                          |                                    |                              | 3  |
| 4  |                          | 6,541                             | 2,000                       | Interest   | 2,000                          |                                    |                              | 4  |
| 5  |                          |                                   |                             |  |                                |                                    |                              | 5  |
|    |                          |                                   |                             | OTHER RESOURCES                                  |                                |                                    |                              | 6  |
| 6  |                          | 0                                 | 0                           | Annexations / Contracts / SAFER Grant            |                                |                                    |                              | 7  |
| 7  |                          |                                   |                             |  |                                |                                    |                              | 8  |
| 8  |                          | 0                                 | 0                           | Other Agencies (Conflagrations)                  |                                |                                    |                              | 9  |
| 9  |                          |                                   |                             |  |                                |                                    |                              | 10 |
| 10 |                          | 0                                 | 0                           | Gifts/Donations                                  |                                |                                    |                              | 11 |
| 11 |                          | 0                                 | 0                           | Sale of Equipment                                |                                |                                    |                              | 12 |
| 12 |                          | 0                                 | 0                           | Miscellaneous                                    |                                |                                    |                              | 13 |
| 13 |                          |                                   |                             |  |                                |                                    |                              | 14 |
| 14 |                          | 0                                 | 0                           | Other Agencies                                   |                                |                                    |                              | 15 |
| 15 |                          | 0                                 | 0                           | Intergovernmental / State - Grants               |                                |                                    |                              | 16 |
| 16 |                          |                                   |                             |  |                                |                                    |                              | 17 |
| 17 |                          | 0                                 | 0                           | Other (not classified)                           |                                |                                    |                              | 18 |
| 18 |                          |                                   |                             |  |                                |                                    |                              | 19 |
| 19 |                          |                                   |                             |  |                                |                                    |                              | 20 |
| 20 |                          | 88,680                            | 103,500                     | Total resources, except taxes to be levied       | 64,000                         | 0                                  | 0                            | 21 |
| 21 | 309,876                  | 318,000                           | 336,700                     | Taxes estimated to be received                   | \$ 344,600.00                  |                                    |                              | 22 |
| 22 |                          | 322,393                           |                             | Taxes collected in year levied                   |                                |                                    |                              | 23 |
| 23 |                          | <b>\$ 411,073.00</b>              | <b>\$ 440,200.00</b>        | <b>TOTAL RESOURCES</b>                           | <b>\$ 408,600.00</b>           | <b>0</b>                           | <b>0</b>                     | 24 |

# DETAILED REQUIREMENTS

FORM  
LB-31

## OPERATING LEVY FUND

## CLOVERDALE RURAL FIRE PROTECTION DISTRICT

| Historical Data                       |                                   |                             | REQUIREMENTS DESCRIPTION  | Number of<br>Employ-ees | Range* | Budget for Next Year 2025-2026 |                                 |                              |          |    |
|---------------------------------------|-----------------------------------|-----------------------------|---|-------------------------|--------|--------------------------------|---------------------------------|------------------------------|----------|----|
| Actual                                |                                   | Adopted Budget<br>2024-2025 |   |                         |        | Proposed by<br>Budget Officer  | Approved by<br>Budget Committee | Adopted by<br>Governing Body |          |    |
| Second<br>Preceding<br>Year 2022-2023 | First Preceding<br>Year 2023-2024 |                             |   |                         |        |                                |                                 |                              |          |    |
|                                       |                                   |                             | <b>PERSONNEL SERVICES</b>                                       |                         |        |                                |                                 |                              | 1        |    |
|                                       |                                   |                             | <b>Two Captains funded by Levy</b>                              |                         |        |                                |                                 |                              | 2        |    |
| 45,028                                | 66,100                            | 69075                       | Captain 1   | 1.00                    |        | 71,600                         |                                 |                              | 3        |    |
| 45,028                                | 66,100                            | 69736                       | Captain 2 EMS Officer   | 1.00                    |        | 72,250                         |                                 |                              | 4        |    |
| 6,114                                 | 29,158                            | 50000                       | Holiday / Overtime - 2025/2026 Yr OT for 3                      | 0.75                    |        | 43,000                         |                                 |                              | 5        |    |
| 1,763                                 | 4,991                             | 5500                        | FLSA Overtime - 2025/2026 Yr FLSA for 3                         |                         |        | 6,000                          |                                 |                              | 6        |    |
|                                       |                                   |                             | <b>Training Officer overtime funded by Levy</b>                 |                         |        |                                |                                 |                              | 7        |    |
| 692                                   | 0                                 | 0                           | Overtime/Training Officer                                       |                         |        |                                |                                 |                              | 8        |    |
| 1,344                                 | 0                                 | 0                           | FLSA Overtime/ Training Officer                                 |                         |        |                                |                                 |                              | 9        |    |
|                                       |                                   |                             |   |                         |        |                                |                                 |                              | 10       |    |
| 31,896                                | 54,751                            | 69000                       | PERS Retirement (2 Capt) & all Overtime                         |                         |        | 72,000                         |                                 |                              | 11       |    |
| 785                                   | 0                                 | 0                           | PERS contribution Training Officer overtime (included in above) |                         |        |                                |                                 |                              | 12       |    |
|                                       |                                   |                             |   |                         |        |                                |                                 |                              | 13       |    |
| 49                                    | 65                                | 7200                        | Workers Compensation  |                         |        | 7,400                          |                                 |                              | 14       |    |
| 7,648                                 | 12,627                            | 13000                       | Social Security (FICA)  |                         |        | 14,500                         |                                 |                              | 15       |    |
| 979                                   | 909                               | 1500                        | Unemployment  |                         |        | 1,500                          |                                 |                              | 16       |    |
| 30,436                                | 43,714                            | 56000                       | Health Insurance  |                         |        | 62,000                         |                                 |                              | 17       |    |
| 3,200                                 | 7,200                             | 7200                        | Health Savings Account (\$300/ employee/month x 2)              |                         |        | 7,200                          |                                 |                              | 18       |    |
|                                       |                                   |                             |   |                         |        |                                |                                 |                              | 19       |    |
|                                       |                                   |                             |   |                         |        |                                |                                 |                              | 20       |    |
| <b>285,615</b>                        |                                   | <b>348,211</b>              | <b>PERSONNEL SERVICES SUB-TOTAL</b>                             | <b>2.75</b>             |        | <b>357,450</b>                 | <b>0</b>                        |                              | <b>0</b> | 21 |

LB-31/1

\*Include schedule of pay ranges

# DETAILED REQUIREMENTS

FORM

LB-31

OPERATING LEVY FUND

CLOVERDALE RURAL FIRE PROTECTION DISTRICT

|    | Historical Data                       |                                   |                             | REQUIREMENTS DESCRIPTION                       |  |  | Budget for Next Year 2024/2025 |                                 |                              |    |
|----|---------------------------------------|-----------------------------------|-----------------------------|--|--|--|--------------------------------|---------------------------------|------------------------------|----|
|    | Actual                                |                                   | Adopted Budget<br>2024-2025 |  |  |  | Proposed by<br>Budget Officer  | Approved by<br>Budget Committee | Adopted by<br>Governing Body |    |
|    | Second<br>Preceding<br>Year 2022-2023 | First Preceding<br>Year 2023-2024 |                             |  |  |  |                                |                                 |                              |    |
| 1  |                                       |                                   |                             | <b>MATERIALS &amp; SERVICES</b>                |  |  |                                |                                 |                              | 1  |
| 2  |                                       | 520                               | 3000                        | Vehicle Fuel                                   |  |  | 2400                           |                                 |                              | 2  |
|    |                                       | 0                                 | 720                         | Telephone                                      |  |  | 720                            |                                 |                              |    |
| 3  | 35100                                 | 34059                             | 37,800                      | Resident Student Volunteer Firefighter Program |  |  | 37,800                         |                                 |                              | 3  |
| 5  |                                       | 491                               | 3000                        | Building/Station Supplies                      |  |  | 2000                           |                                 |                              | 5  |
| 6  | 7,507                                 | 5,450                             | 12,000                      | Protective Clothing & Uniforms                 |  |  | 7,700                          |                                 |                              | 6  |
| 7  |                                       |                                   | 6,000                       | MISC (not otherwise classified)                |  |  | 500                            |                                 |                              | 7  |
| 8  |                                       |                                   |                             |  |  |  |                                |                                 |                              | 8  |
| 9  |                                       | <b>40,520</b>                     | <b>62,520</b>               | <b>MATERIALS &amp; SERVICES SUB-TOTAL</b>      |  |  | <b>51,120</b>                  | <b>0</b>                        | <b>0</b>                     | 9  |
| 10 |                                       |                                   |                             |  |  |  |                                |                                 |                              | 10 |
| 11 |                                       |                                   | <b>440,200</b>              | Total Resources                                |  |  | <b>408,600</b>                 |                                 |                              | 11 |
| 12 |                                       |                                   | <b>348,211</b>              | Levy Personnel                                 |  |  | <b>357,450</b>                 |                                 |                              | 12 |
| 13 |                                       |                                   | <b>62,520</b>               | Levy Materials                                 |  |  | <b>51,120</b>                  |                                 |                              | 13 |
| 14 |                                       |                                   | <b>410,731</b>              | Total Requirements                             |  |  | <b>408,570</b>                 |                                 |                              | 14 |
| 15 |                                       | <b>102,291</b>                    | <b>92,308</b>               | Ending balance (prior years)                   |  |  |                                |                                 |                              | 15 |
| 16 |                                       | <b>14,912</b>                     | <b>29,469</b>               | UNAPPROPRIATED ENDING FUND BALANCE             |  |  | <b>30</b>                      | <b>0</b>                        | <b>0</b>                     | 16 |

LB-31/2