

RESOURCES
GENERAL FUND

Cloverdale Rural Fire Protection District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget 2025-2026		Proposed By Budget Officer	Proposed 2025 to 2026	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1	616,341	569,369	550,000	Available cash on hand* (cash basis) or	600,000	600,000	600,000	1
2				Net working capital (accrual basis)				2
3	7,546	5,914	7,000	Previously levied taxes estimated to be received	7,000	7,000	7,000	3
4	43,214	43,616	12,000	Interest	15,000	15,000	15,000	4
5								5
6	60,000	0	0	Transfers in from other funds				6
7								7
8								8
9				OTHER RESOURCES				9
10	19,536	21,172	18,000	Annexations / Contracts	36,600	36,600	36,600	10
11								11
12	101,900	74,652	75,000	Other Agencies (Conflagrations)	75,000	75,000	75,000	12
13								13
14	50	0	0	Gifts/Donations				14
15	75,000	0	2,000	Sale of Equipment				15
16	3,105	748	0	Miscellaneous				16
17								17
18	0	0	0	Other Agencies				18
19	46,879	35,000	45,020	Intergovernmental / State - Grants	35,627	32,836	32,836	19
20				(OSFM staffing (\$28127) Updated from OSFM \$25,336), VFA (\$7500)				20
21	0	0	0	Other (not classified)				21
22								22
23	4,142	0	0	Emergency Services / Insurance Payments				23
24								24
25	6,000	0	6,000	CFD Volunteer Association (for LOSAP program)	12,000	12,000	12,000	25
26								26
27								27
28	983,713	750,471	715,020	Total resources, except taxes to be levied	781,227	778,436	778,436	28
29	504,000	533,060	545,550	Taxes estimated to be received (GF)	\$ 586,891	\$ 586,891	\$ 586,891	29
	318,000	336,700	344,600	Taxes estimated to be received (Levy)	\$ 660,817	\$ 660,817	\$ 660,817	
	822,000	869,760	890,150	Total Taxes estimated to be received (both funds)	\$ 1,247,708	\$ 1,247,708	\$ 1,247,708	
30	832,805	865,186		Taxes collected in year levied				30
31	\$ 1,816,517.61	\$ 1,615,657.00	\$ 1,260,570.00	TOTAL RESOURCES	\$ 2,028,935	\$ 2,026,144	1,365,327	31

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

DETAILED REQUIREMENTS
GENERAL FUND

CLOVERDALE RURAL FIRE PROTECTION DISTRICT

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employ-ees	Range*	Budget for Next Year 2026-2027			
	Actual		Adopted Budget 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
1				PERSONNEL SERVICES						1
2	112,476	110,640	95,000	Fire Chief (GF)	1.00		95,000	95,000	95,000	2
	67,400	72,315	72,900	Training Officer (GF)	1.00		75,850	75,850	75,850	3
3	132,006	145,398	151072	Captains (LEVY)	3.00		227,450	227,450	227,450	4
	0	0	0	WF Risk Reduction Specialist (LEVY)	1.00		48,000	48,000	48,000	5
	1,440	1,400	1,440	Phone Stipend (\$30/month/employee)			2,160	2,160	2,160	6
4	3,204	3,320	14,900	Workers Compensation			7,500	7,500	7,500	7
5	3,449	3,449	4,500	Life Insurance			4,500	4,500	4,500	8
6	146,507	146,525	145,800	Retirement (PERS) (GF/LEVY)			184,000	184,000	184,000	9
7	27,690	28,413	28,000	Social Security (FICA)			39,191	39,191	39,191	10
8	1,542	1,727	3,000	Unemployment			4,000	4,000	4,000	11
9	49,376	37,657	75,000	Conflagration Reimbursement			75,000	75,000	75,000	12
10	2,025	2,025	3,000	Air Ambulance Benefit			3,000	3,000	3,000	13
11	56,727	48,156	62,100	Health insurance			132,000	132,000	122,000	14
12	19,000	24,000	24,000	Health Insurance stipend			0	0	0	15
13	0	0	0	Health Insurance / Deductible			0	0	0	16
14	14,400	14,400	14,400	Health Savings Account			21,600	21,600	21,600	17
15	35,000	35,000	35,000	Inter Government State Grants (Wages, payroll taxes, PERS)			35,000	35,000	45,000	18
	29,158	24,340	72,000	Overtime (GF/LEVY)			60,000	60,000	60,000	19
	4,991	4,214	6,000	FLSA (LEVY)			6,000	6,000	6,000	20
16										21
17	706,391	702,979	808,112	PERSONNEL SERVICES SUB-TOTAL	6.00		1,020,251	1,020,251	1,020,251	22
18										23
19			620,112					Actual Tax Dollars		24
20										25

LB-31/1

DETAILED REQUIREMENTS
GENERAL FUND

CLOVERDALE RURAL FIRE PROTECTION DISTRICT

	Historical Data			REQUIREMENTS DESCRIPTION	General	Levy	Budget for Next Year 2026-2027			
	Actual		Adopted Budget 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
1				MATERIALS & SERVICES						1
2	32,222	30,601	35,000	Vehicle & Equipment Repairs			35,000	35,000	35,000	2
3	13,850	15,408	19,000	Vehicle Fuel	90%	10%	24,000	24,000	24,000	3
				Utilities			23,000	23,000	23,000	4
				Phone Stipend (\$30/month/employee)			2,160	2,160	2,160	5
4	1,501	2,362	2,100	Telephone Service			0	0	0	6
5	5,312	6,963	8,000	Electricity			0	0	0	7
6	8,076	5,640	7,000	Heating Fuel			0	0	0	8
7	995	965	2,500	Budget / Elections			2,500	2,500	2,500	9
8	8,688	8,711	12,000	Office / Dues			7,000	7,000	7,000	10
9	6,898	6,439	9,000	Training / Meetings			10,000	10,000	10,000	11
10	67,159	72,163	74,000	Resident Volunteer Firefighter Student Program	50%	50%	79,200	79,200	79,200	12
11	8,884	13,365	18,500	Building Maintenance & Supplies			15,000	15,000	15,000	13
12	24,911	29,322	38,000	Insurance F & L			42,000	42,000	42,000	14
13	0	0	1,000	Legal Services			1,000	1,000	1,000	15
14	14,000	8,500	9,500	Financial Review/Audit			9,500	9,500	9,500	16
15	1,525	3,314	5,500	Medical Supplies			6,000	6,000	6,000	17
16	24,978	8,513	28,880	Miscellaneous (not otherwise classified)			30,000	30,000	30,000	18
17	216	169	3,000	Travel / Meals / Lodging			3,000	3,000	3,000	19
18	12,723	6,164	12,500	Small Tools & Equipment			12,000	12,000	12,000	20
19	6,062	8,674	19,500	911 Computer/Dispatch Services/radio maintenance			0	0	0	21
20	0	0	500	Water Utility Service			0	0	0	22
21	17,949	21,159	24,640	Protective Clothing & Uniforms	70%	30%	25,000	25,000	25,000	23
22	0	0	1,000	Snow Removal			1,000	1,000	1,000	24
23	7,428	7,800	8,200	Contract Services			45,000	45,000	45,000	25
24	6,000	0	6,000	LOSAP/volunteer award program			18,000	18,000	18,000	26
25										27
26	269,377	256,232	345,320	MATERIALS & SERVICES SUB-TOTAL			390,360	390,360	390,360	28
27								Actual Tax Dollars		29
28				CAPITAL EXPENDITURES						30
29		0	7,500	Equipment			0			31
30	0	0	0	Building Improvements			0			32
31	0	0	0	Water Access			0			33
32										34
33	0	0	7,500	CAPITAL EXPENDITURES SUB-TOTAL			0	0	0	35

DETAILED REQUIREMENTS
GENERAL FUND

	Historical Data			REQUIREMENTS DESCRIPTION			Budget for Next Year 2026-2027			
	Actual		Adopted Budget 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
1				DEBT SERVICE						1
2	16,365	16,024	30,700	Lease Payments 2012			0	0	0	2
	2,970			Fee						
	16,605	16,305	46,000	Lease Payments 2013			0	0	0	
3	35,940	32,329	76,700	SUB-TOTAL DEBT SERVICE			0	0	0	3
4										4
5				TRANSFERS						5
6	60,000	0	0	Transfer to Reserve Fund			0	0	0	6
7	0	0		Transfer to Other Funds (General Obligation Bonds)						7
8	60,000	0	0	SUB-TOTAL TRANSFERS						8
9										9
10				CONTINGENCY						10
11	0	0	0	General Operating Fund						11
12	0	0	0	SUB-TOTAL CONTINGENCY						12
13										13
14										14
15	95,940	32,329	76,700	TOTAL (DEBT SERVICE, TRANSFERS, CONTINGENCY)						15
16										16
17										17
18			1,260,570.0	TOTAL RESOURCES (GENERAL/LEVY FUND)			2,028,935			18
19										19
20			808,112.0	PERSONAL SERVICES			1,020,251			20
21			345,320.0	MATERIALS & SERVICES			390,360			21
22			7,500.0	CAPITAL EXPENDITURES			0			22
23			76,700.0	DEBT SERVICE			0			23
24			0.0	TRANSFERS			0			24
25			127,000.0	CONTINGENCY			133,000			25
26			0.0	SPECIAL PAYMENTS			0			26
27			1,364,632.0	TOTAL			1,543,611			
28			-104,062.0	UNAPPROPRIATED ENDING FUND BALANCE			485,324			
29			0.0	BUDGET BALANCED			0			27
30				Ending balance (prior years)						28
31	619,092	504,438	-104,062	UNAPPROPRIATED ENDING FUND BALANCE			485,324			29
30	1,197,426	1,111,219	1,364,632	TOTAL REQUIREMENTS			1,543,611	0	0	30

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

BUILDING AND EQUIPMENT RESERVE FUND

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

Cloverdale Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual		Adopted Budget 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
				RESOURCES				
1	63,470	118,827	124,000	Cash on hand* (cash basis) or	130,000	130,000	130,000	1
2				Working Capital (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	2,248	852	3,000	Interest	3,000	3,000	3,000	4
5	60,000	0	0	Transferred IN, from other funds	0	0	0	5
6				Proceeds from Bond Sale (transfer from Capital Project Fund)				6
7								7
8								8
9	125,718	119,679	127,000	Total Resources, except taxes to be levied	133,000	133,000	133,000	9
10				Taxes estimated to be received				10
11				Taxes collected in year levied				11
12	125,718	119,679	127,000	TOTAL RESOURCES	133,000	133,000	133,000	12
1				REQUIREMENTS				1
2				Transfers to General Fund				2
3	20,000	20,000	20,000	Emergency and Capital Expenditures	20,000	20,000	20,000	3
4				Capital Outlay				4
5				Debt Service				5
6	105,718	99,679	107,000	Contingency	113,000	113,000	113,000	6
7				Apparatus & Equipment				7
8				Professional Services				8
9				Bond Issuance				9
10								10
11				Ending balance (prior years)				11
12	0	0	0	RESERVED FOR FUTURE EXPENDITURE				12
13	125,718	119,679	127,000	TOTAL REQUIREMENTS	133,000	133,000	133,000	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 RESOURCES AND REQUIREMENTS	Budget for Next Year FY 2026-2027				
	Actual		Adopted Budget 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
				Resources					
1	30,485	47860	55,000	1. Beginning Cash on Hand (Cash Basis), or	31,000	31,000	112,000	1	
2								2	
3	1,971	1525	1,500	3. Previously Levied Taxes to be Received	1,500	1,500	1,500	3	
4	6,459	1113	2,500	4. Interest	2,500	2,500	2,500	4	
5				5. Transferred from Other Funds				5	
6				6				6	
7	38,915	50,498	59,000	7. Total Resources, Except Taxes to be Levied	35,000	35,000	116,000	7	
8	202,000	213,000	228,000	8. Taxes Estimated to be Received *	201,000	201,000	179,000		
9	193,998	213,032		9. Taxes Collected in Year Levied				9	
10	232,913	263,530	287,000	10. TOTAL RESOURCES	236,000	236,000	295,000	10	
				Requirements					
				Bond Principal Payments					
				Bond Issue	Budgeted Payment Date				
11	105,000	115,000	120,000	11. Series 2015 GO	June 15, 2027	145,000	145,000	145,000	11
12				12.				12	
13				13.				13	
14	105,000	115,000	120,000	14. Total Principal		145,000	145,000	145,000	14
				Bond Interest Payments					
				Bond Issue	Budgeted Payment Date				
15	37,125	35,025	32,725	15. Series 2015 GO	December 15, 2026	27,725	27,725	27,725	15
16	37,125	35,025	32,725	16. Series 2015 GO	June 15, 2027	27,725	27,725	27,725	16
17				17.				17	
18	74,250	70,050	65,450	18. Total Interest Payments		55,450	55,450	55,450	18
19			300	Fees		1,300	1,300	1,300	
20				19.				19	
21	179,250	185,050	185,750	20.. Total of All Bond Debt Payments		201,750	201,750	201,750	20
22				21.				21	
23	24,949			22. Ending balance (prior years)				22	
24	53,663	78,480	101,250	23. Total Unappropriated Ending Fund Balance	34,250	34,250	93,250	23	
24	232,913	263,530	287,000	TOTAL REQUIREMENTS	236,000	236,000	295,000	24	

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