

**YACHATS RURAL FIRE PROTECTION DISTRICT  
PO BOX 1  
YACHATS, OREGON 97498  
Tel. 541-547-3266 Fax 541-547-4257  
e-mail [yrfpd@peak.org](mailto:yrfpd@peak.org)**

May 31, 2021

**BUDGET COMMITTEE MEMBER:**

Here is your copy of the Budget Message and the proposed budget document for the 2021-2022 fiscal year.

The explanation that is included is to assist you in understanding my justification for budget item amounts. Please consider all line items, as each one will be discussed.

Please have this budget packet available to you for our budget committee meetings on Monday June 14<sup>th</sup> 2021 at 10:30 AM. Attendance will be virtual, but housed at the Yachats Fire Station at 2056 Hwy 101 N.

**Zoom Meeting Information:**

<https://zoom.us/j/4100483231?pwd=WFJUZk8wc1hacEVzVDdiMzV0QU8rQT09>

Meeting ID: 410 048 3231

Passcode: YRFPD1

The Budget Committee is made up of the following:

Name	Term Expires
Katherine Guenther	Director
Ed Hallahan	Director
Betty Johnston	Director
Don Tucker	Director
Drew Tracy	Director
Traci Miller-Altson	6/30/2023
Cheri Capron	6/30/2021
Jim Finlayson	6/30/2021
Joanne Kittel	6/30/2024
Colleen Pedroza	6/30/2024

Thank you for serving.

Sincerely,

Frankie Petrick, Budget Officer

## **BUDGET COMMITTEE MEETING FREQUENTLY ASKED QUESTIONS:**

### **What is the budget committee's main function?**

In a series of public meetings the budget committee meets to review, discuss, make additions or deletions, and approve the proposed budget presented by the local government's budget officer. Upon completion of its deliberations, the committee approves the budget and sets the tax rate or amount needed to balance the budget.

### **What other information is available to the budget committee?**

The budget committee may request any information required during consideration of the proposed budget from any district officer or employee. The budget committee may also require staff members to attend the budget committee meeting. Such requests by the budget committee should be made through the chief administrative officer of the local government and/or budget officer.

### **May I ask questions other than at budget committee meeting?**

It could be very helpful and a courtesy to other budget committee members if inquiries are not restricted to a committee meeting. Checking with the administrator and/or budget after you receive your packet allows members to explore budget items of interest in greater detail than might be practical during committee meetings. Questioning also assists the administration/budget officer by giving an indication of concerns, making it possible to highlight issues that may be of interest to the entire budget committee.

### **Can I consult with other budget committee members about details in the budget other than at budget committee meeting?**

Discussion of the budget committee must always take place in the forum of a public meeting. One of the reasons Oregon uses the budget committee process is to ensure public comment and full disclosure of budget deliberations. It is much better to abide by the spirit of the law and hold all discussions at budget committee meeting.

### **Can the budget committee determine how much an employee is paid?**

The budget committee does not approve new personnel, employee contracts or salary schedules, nor does it negotiate salary contracts. However, the adopted salary schedules, negotiated contracts, and other materials that have a fiscal impact on the budget document may be requested for review by the budget committee. Through its authority, the budget committee may direct the administration to make dollar adjustments (increases or decreases) in the proposed budget.

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BUDGET MESSAGE 2021-2022

The Budget Committee Meeting for fiscal year 2021-2022 will be a virtual meeting again this year. In August 2015 when the Board decided to purchase land for a badly needed new station and based on the advice of legal counsel and the bond consultant, we made a hard decision to buy the land out of operating funds for a total cost of \$419,198.56 including interest. The station itself was built with GO Bond funds. Any remaining money left in the GO Bond fund cannot be used for operations. It can only be used for additional items for the new station or returned to tax payers by reducing the amount we levy to repay the bond in any given year.

We have not asked taxpayers for an increase in the Local Option Tax since Lot 1 in 1999 (\$.61 per thousand) and LOT 2 (\$.59 per thousand) in 2008. As you know the cost of almost everything has increased greater than the 3% increase in property tax revenue we receive each year. Now we find we need to ask for a request for more funds. In the meantime we are forced to borrow funds to operate and resort to a very bare bones Budget for the upcoming year.

As Budget Officer I have not included raises this year, but the budget does include a COLA up to 1.5% if the Board decides to grant one. The District Administrator has chosen to take a reduction in wages and to take no COLA if one is granted next December.

South Lincoln Ambulance Inc has helped the District with some donations, and we are very thankful for their concern.

YRFPD's goal is to sell the station on West Second Street this summer. We will continue to borrow money until funding improves. We are always happy to receive donations or memorials from individuals. This will reduce the amount we need to borrow for operations during the year.

Volunteer numbers are down and we are planning to do a campaign to encourage new members. We fortunately have a Mutual Aid Agreement with districts to the North. We really need two more full time staff, but our finances just does not allow that at this time.

The station at Corona Ct, a small station built in 1966, houses our second out pumper. We still have work to do on that building as well as the septic system. This budget will restrict repairs to those absolutely necessary.

The River Keepers Station at 7881 Yachats River Road will be limited to repairs that are absolutely necessary.

We are reviewing YRFPD's Five Year Plan for new equipment needs in the plan for future funding. We will be seeking grants to assist with this and grantors like to see expenditure out of an operating budget as part of the first payment. The pumper at the River Keepers Station is 50 years old and showing its age. Consideration must be given to replacing that unit to maintain the current ISO rating which affects the cost of homeowners insurance in our District. However, a plan to replace the 1971 Ford pumper with a new pumper is on hold, but we are looking for a used pumper in a price range not to exceed \$20,000.00 in the upcoming year to get us a few years into the future before needing to buy a new pumper.

Included in this packet is the explanation of how we calculate what we believe we can expect in taxes. Also in your packet is a copy of the "Lincoln County Statement of Taxes for Year Ending June 30, 2021". That document indicates the Total Assessed Value on Roll in the amount of \$ 628,223,420. That amount is then entered on the Property Tax Worksheet to compute the "Taxes Estimated to be Received" which is also in your packet. We are allowed to estimate the tax new construction would generate in the new budget year which is always a guess, however several homes are currently under construction. The degree of completion of these new homes determines whether we will receive tax funds this year or next. The latest collection rate for Lincoln County was 94.6%. We, of course, can only spend what we collect.

As always we have shown anticipated grants to date as Oregon law requires us to include them in our budget even if there is a very low probability that we will receive them. We do however, have very good luck with the SDAO Safety Grant Program and we will pursue one of those grants this year. We also received a grant from Lincoln County for Disaster Preparedness and that too has been received for the last several years.

The Board of Directors wishes to gratefully acknowledge the time and effort the staff has been able to give to District patrons and visitors. We have a very dedicated and caring group of individuals. Helping one another in our community is what we are about. We continue to receive many words of thanks from the people our Volunteers and staff interact with. This is truly an appreciative community.

Lastly, special thanks to you, the Budget Committee, for the part you play in helping us with our yearly budget. Your thoughts and concerns are important to making the budget complete. Each item will be discussed at the meeting and we want to hear from you.

On the LB30 and LB31 forms in the actual data column for year 2019-2020 the accountant is balancing the number to correspond to the audit. There is an approximate discrepancy of \$50,000 in the debt services line items. I will have this information and submit it to you prior to our meeting on June 14<sup>th</sup>.

Respectfully submitted,

Frankie M Petrick, Budget Officer



# LINCOLN COUNTY STATEMENT OF TAXES FOR YEAR ENDING JUNE 30, 2021 ASSESSMENT ROLL OF 2020-21

## Detail of Taxing District Values and Rates

TAXING DISTRICT	TOTAL ASSESSED VALUE ON ROLL	TOTAL ASSESSED VALUE TO CALCULATE RATE	2020-21 OPERATING RATE	2020-21 LOCAL OPTION RATE	2020-21 BOND RATE	2020-21 TOTAL BILLING RATE
A-ESD LINN-BENTON-LINCOLN <sup>(1)</sup>	8,564,974,430	8,185,010,377	0.3049	0.0000	0.0000	0.3049
A-LINC CO ANIMAL SVCS DISTRICT	8,564,974,430	8,185,010,377	0.1100	0.0000	0.0000	0.1100
A-LINC CO EXTENSION SERVICE	8,564,974,430	8,185,010,377	0.0451	0.0000	0.0000	0.0451
A-LINC CO GENERAL	8,564,974,430	8,185,010,377	2.8202	0.0000	0.0000	2.8202
A-LINC CO SCHOOL UNIT <sup>(2)</sup>	8,564,974,430	8,185,010,377	4.9092	0.0000	0.7600	5.6692
A-LINC CO SOLID WASTE DISTRICT	8,564,974,430	8,185,010,377	0.0000	0.0000	0.0000	0.0000
A-LINC CO TRANSPORTATION SERV DIST	8,564,974,430	8,185,010,377	0.0974	0.0000	0.0000	0.0974
A-OR CST COMM COLLEGE	8,564,974,430	8,185,010,377	0.1757	0.0000	0.2436	0.4193
CITY OF DEPOE BAY	452,917,210	424,458,720	0.0000	0.0000	0.5232	0.5232
CITY OF LINCOLN CITY	1,935,534,770	1,877,576,583	4.0996	0.0000	0.8285	4.9281
CITY OF NEWPORT	1,563,166,867	1,338,106,213	5.5938	0.0000	1.8130	7.4068
CITY OF SILETZ	56,710,400	56,710,400	0.2376	0.0000	0.0000	0.2376
CITY OF TOLEDO	424,189,670	424,189,670	5.1800	0.0000	0.4068	5.5868
CITY OF WALDPOR	251,569,650	245,646,890	2.3328	0.0000	0.3503	2.6831
CITY OF YACHATS	318,250,490	273,265,655	0.1717	0.0000	0.1637	0.3354
F-ALSEA RFPD <sup>(3)</sup>	9,041,790	9,041,790	1.1363	0.0000	0.0000	1.1363
F-CENTRAL OR CST FIRE & RESCUE	422,876,620	416,882,920	0.8209	1.5200	0.0000	2.3409
F-DEPOE BAY RFPD	1,377,761,050	1,358,205,220	0.8323	1.0900	0.0000	1.9223
F-NEWPORT RFPD	341,784,735	324,771,049	0.8586	0.0000	0.0000	0.8586
F-N LINC FIRE&RES #1 <sup>(4)</sup>	2,438,340,470	2,380,523,944	0.6783	0.8400	0.3223	1.8406
F-SEAL ROCK RFPD	552,177,170	552,177,170	0.4634	0.6000	0.0000	1.0634
F-SILETZ RFPD	169,982,740	169,982,740	1.3331	0.0000	0.0000	1.3331
F-EAST LINCOLN COUNTY FIRE & RESCUE	209,982,672	209,982,672	1.0522	0.0000	0.0000	1.0522
<b>F-YACHATS RFPD</b>	<b>628,223,420</b>	<b>584,072,175</b>	<b>0.2896</b>	<b>1.2000</b>	<b>0.6580</b>	<b>2.1476</b>
H-NORTH LINCOLN HEALTH DIST	3,165,908,830	3,107,950,643	0.5184	0.0000	0.0000	0.5184
H-PACIFIC COMMUNITIES HEALTH	4,378,243,848	4,056,237,982	0.3625	0.0000	0.7783	1.1408
L-LINC CO LIBRARY	4,331,021,343	4,279,060,966	0.2465	0.0900	0.0000	0.3365
PORT OF ALSEA	1,478,006,320	1,426,905,825	0.0333	0.0000	0.1026	0.1359
PORT OF NEWPORT	2,226,187,052	1,983,848,171	0.0609	0.0000	0.3643	0.4252
PORT OF TOLEDO	1,008,005,372	1,008,005,372	0.2345	0.0000	0.0000	0.2345
SILETZ AREA LAW ENFORCEMENT SERVICE	182,787,590	182,787,590	1.3100	0.0000	0.0000	1.3100
GREATER TOLEDO POOL RECREATION DIST	659,854,322	659,854,322	0.7700	0.0000	0.0000	0.7700
RD-BAYSHORE ROAD DISTRICT	183,138,780	183,138,780	0.5064	0.0000	0.0000	0.5064
RD-BEAR CREEK HIDEOUT #2 ROAD DIST	4,365,250	4,365,250	1.0000	0.0000	0.0000	1.0000
RD-BEAR VALLEY ROAD DISTRICT	8,143,050	8,143,050	0.2500	4.4300	0.0000	4.6800
RD-BELLE MER SIGL TRACT ROAD DIST	43,942,320	43,942,320	0.0000	0.0000	0.0000	0.0000
RD-BOULDER CREEK RETREAT ROAD DIST	12,995,330	12,995,330	1.4585	0.0000	0.0000	1.4585
RD-CALIFORNIA STREET ROAD DISTRICT	7,706,330	7,706,330	0.8500	0.0000	0.0000	0.8500
RD-FOR FAR ROAD DISTRICT	18,461,930	18,461,930	0.8966	0.0000	0.0000	0.8966
RD-GLENEDEN BEACH ROAD DISTRICT	137,554,520	137,554,520	0.2258	0.0000	0.0000	0.2258
RD-IDAHO POINT SPECIAL ROAD	8,762,840	8,762,840	0.7500	0.0000	0.0000	0.7500
RD-LAKE POINT ROAD DISTRICT	48,507,000	48,507,000	0.4669	0.0000	0.0000	0.4669
RD-LITTLE SWITZERLAND ROAD DISTRICT	9,138,460	9,138,460	2.1525	0.0000	0.0000	2.1525
RD-LOST CREEK PARK ROAD DISTRICT	25,042,630	25,042,630	1.6015	0.0000	0.0000	1.6015
RD-MAKAI ROAD DISTRICT	37,493,990	37,493,990	1.0534	0.0000	0.0000	1.0534
RD-MIROCO ROAD DISTRICT	27,785,340	27,785,340	0.4097	0.0000	0.0000	0.4097
RD-NE SAN MARINE SPECIAL ROAD DISTRICT	4,106,570	4,106,570	1.0000	0.0000	0.0000	1.0000
RD-NEW BRIDGE SPECIAL ROAD DISTRICT	4,312,020	4,312,020	1.0000	0.0000	0.0000	1.0000
RD-PACIFIC SHORES ROAD DISTRICT	29,045,350	29,045,350	0.8125	0.0000	0.0000	0.8125
RD-PANTHER CREEK ROAD DISTRICT	28,454,320	28,454,320	0.8608	0.0000	0.0000	0.8608
RD-SALMON RIVER PARK SPECIAL ROAD	5,214,760	5,214,760	0.0000	0.0000	0.0000	0.0000
RD-SE NELSON WAYSIDE DRIVE ROAD DISTRICT	7,869,590	7,869,590	0.5000	0.0000	0.0000	0.5000
RD-SANDPIPER VILLAGE SPEC.ROAD DISTRICT	55,598,610	55,598,610	0.5676	0.0000	0.0000	0.5676
RD-SILVER SANDS SPECIAL ROAD DISTRICT	8,817,230	8,817,230	0.6000	0.0000	0.0000	0.6000
RD-STARR CREEK ROAD DISTRICT	21,741,380	21,741,380	0.9978	0.0000	0.0000	0.9978
RD-SURFLAND #1 ROAD DISTRICT	26,350,320	26,350,320	0.3458	0.0000	0.0000	0.3458
RD-WALDPOR ROAD #3	251,569,650	245,646,890	0.6960	0.0000	0.0000	0.6960
RD-WESTWOOD VILLAGE ROAD DISTRICT	17,527,150	17,527,150	0.3625	0.0000	0.0000	0.3625
SAN-CAPE FOULWEATHER SANITARY DISTRICT	116,519,680	116,519,680	0.0000	0.0000	0.0000	0.0000
SAN-GLENEDEN SANITARY DISTRICT	532,054,080	532,054,080	0.0000	0.0000	0.0000	0.0000
SAN-SALISHAN SANITARY DISTRICT	159,397,580	159,397,580	0.0000	0.0000	0.0000	0.0000
SAN-SILETZ KEY SANITARY DISTRICT	10,762,040	10,762,040	1.0000	0.0000	0.0000	1.0000
WTR-BEVERLY BEACH WATER DISTRICT	30,666,040	30,666,040	0.8626	0.0000	1.1889	2.0515
WTR-CAR-MEL BEACH WATER DISTRICT	4,962,890	4,962,890	0.0000	0.0000	0.0000	0.0000
WTR-DEV LK-IN--WATER IMP DISTRICT	552,910,880	552,027,860	0.2499	0.0000	0.0000	0.2499
WTR-DEV LK-OUT--WATER IMP DISTRICT	1,262,726,860	1,205,651,692	0.1280	0.0000	0.0000	0.1280
WTR-KERNVILLE-GB-LB WATER DISTRICT	819,536,590	819,536,590	0.0000	0.6800	0.1061	0.7861
WTR-LOWER SILETZ WATER DISTRICT	27,825,610	27,825,610	0.0000	0.0000	0.0000	0.0000
WTR-OTTER ROCK WATER DISTRICT	42,387,720	42,387,720	0.0000	0.0000	0.0000	0.0000
WTR-PANTHER CREEK WATER DISTRICT	27,478,910	27,478,910	1.1397	0.0000	0.0000	1.1397
WTR-SEAL ROCK WATER DISTRICT	734,519,530	717,604,005	0.1259	0.0000	1.0142	1.1401
WTR-SW LINCOLN CNTY WATER PUD	316,255,380	316,255,380	0.0000	0.0000	0.0000	0.0000
WTR-SW LINCOLN WATER DISTRICT	316,255,380	315,791,970	0.0000	0.0000	0.0000	0.0000

(1) Joint District with Linn, Benton, Lane, Marion, and Polk Counties.

(2) Joint District with Lane County.

(3) Joint District with Benton County.

(4) Joint District with Tillamook County.

Joe Davidson, Assessor  
Jayne Welch, Treasurer/Tax Collector

Lincoln County Oregon  
[www.co.lincoln.or.us](http://www.co.lincoln.or.us)

# PROPERTY TAX WORKSHEET

**2021-2022**

		<div style="border: 1px solid black; padding: 2px; display: inline-block;">Enter your Permanent Base Rate</div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;">Enter your LOT</div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;">Enter your estimated total Assessed Value Including Urban Growth Boundary</div>
1. Permanent Rate Limit	\$0.2896	/ \$1000		\$1.2000	/ \$1000	
2. Est. Assessed Value		\$584,072,175.00		\$628,223,420.00		
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0002896		0.0012000		
4. Amount the Rate would raise		\$169,147.30		\$753,868.10		
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment &amp; Levies (SAL) - This inform is entered on LB- 1 &amp; 3 form, line 14a</i>	-	\$0.00		-		\$0.00
6. Tax to be billed	=	\$169,147.30		=		\$753,868.10
7. Average Collection Factor <i>See your forms &amp; instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.946		X		0.946
<b>8. Taxes Estimated to be Received</b> <i>Gets entered on LB- 1 &amp; 3 form, line 11</i>	=	<b>\$160,013.35</b>		=		<b>\$713,159.23</b>
9. Loss due to discount & uncollectables (line 6 minus line 8) <i>Gets entered on LB- 1 &amp; 3 form, line 14b</i>	=	\$9,133.95		=		\$40,708.88
<b>TOTAL</b>				<b>\$873,172.57</b>		

## Percent of Property Taxes Collected, by County

This percentage is the portion of current year property taxes collected in each of the last five years. You may use this percentage to estimate the amount of property tax revenue you will receive as a budget resource. For example, if 92.2 percent is collected, then 7.8 percent would be lost to discounts and other uncollected amounts. (100% - 92.2% = 7.8%). Multiply your tax rate (per \$1,000) times the assessed value in your district divided by \$1,000, and then multiply the result by the figure from the chart below to get the estimated amount your rate will raise for your budget.

\*The collection rate do not reflect the potential refund credits in that fiscal year. Please contact the county assessor for more details. (See ORS 305.286)

County	2015-16	2016-17	2017-18*	2018-19*	2019-20*
Baker	94.0%	94.7%	94.1%	86.8%	94.1%
Benton	95.1%	95.2%	95.9%	95.9%	95.7%
Clackamas	95.2%	95.5%	94.9%	95.9%	95.6%
Clatsop	94.0%	94.3%	94.3%	94.3%	93.2%
Columbia	94.2%	94.2%	93.9%	94.5%	94.8%
Coos	92.9%	93.2%	93.3%	93.6%	93.7%
Crook	94.1%	94.3%	94.3%	94.9%	94.1%
Curry	93.7%	93.7%	93.9%	93.9%	93.5%
Deschutes	95.3%	95.7%	95.9%	95.9%	96.0%
Douglas	93.5%	93.5%	93.5%	93.8%	93.8%
Gilliam	95.3%	96.3%	91.6%	95.9%	95.6%
Grant	93.0%	92.9%	92.9%	93.1%	90.3%
Harney	92.7%	92.7%	92.5%	92.5%	87.8%
Hood river	95.6%	95.3%	95.2%	94.7%	94.3%
Jackson	94.8%	94.9%	94.9%	94.7%	94.4%
Jefferson	94.8%	95.0%	94.8%	94.5%	94.5%
Josephine	93.9%	94.3%	94.1%	94.2%	94.2%
Klamath	92.9%	93.2%	93.2%	93.4%	93.3%
Lake	93.1%	93.1%	92.7%	92.5%	92.6%
Lane	94.7%	94.8%	95.6%	95.6%	95.2%
Lincoln	93.8%	94.3%	94.3%	94.6%	94.6%
Linn	93.7%	94.1%	94.2%	94.8%	94.3%
Malheur	94.2%	94.3%	94.1%	94.5%	94.4%
Marion	94.9%	95.2%	95.1%	95.3%	94.7%
Morrow	95.9%	95.7%	94.2%	95.7%	95.9%
Multnomah	95.2%	95.5%	95.8%	95.9%	95.5%
Polk	94.7%	94.4%	93.7%	95.5%	95.7%
Sherman	96.0%	96.0%	96.3%	96.2%	96.4%
Tillamook	94.6%	94.8%	95.0%	94.8%	95.0%
Umatilla	94.5%	94.2%	94.7%	94.5%	95.0%
Union	93.8%	93.9%	94.6%	93.8%	94.4%
Wallowa	94.4%	94.5%	94.4%	94.2%	94.8%
Wasco	94.0%	94.3%	93.6%	93.8%	94.3%
Washington	95.6%	95.7%	95.5%	96.1%	96.1%
Wheeler	91.1%	90.7%	88.9%	86.2%	87.3%
Yamhill	93.8%	94.2%	94.1%	94.7%	95.1%
<b>Statewide</b>	<b>94.9%</b>	<b>95.1%</b>	<b>95.2%</b>	<b>95.5%</b>	<b>95.3%</b>

# RESOURCES AND REQUIREMENTS

**FORM  
LB-20**

## GENERAL FUND

Yachats Rural Fire Protection District

	Historical Data			RESOURCE DESCRIPTION	Acct. No	Budget for Next Year 2021-2022		Notes	
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer 2021- 2022	Notes		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1	277,335	92,536	127,000	Networking Capital - Modified Accrual		30,160	Money market Reg (#3992) cash on hand 06/30/2021 11 ,000	1	
2							LGIP Savings (#5562) cash on hand 06/30/2021 1,160	2	
3							Saving (#0369) cash on hand 06/30/2021 13,000	3	
4							General checking (#2026) cash on hand 06/30/2021 5,000	4	
5	29,879		30,000	Previously levied taxes estimated	802	32,000		5	
6	4		500	Other Lincoln County Income	805	500		6	
7	3,555	2,005	3,000	Interest	850	3,000	Interest received from Non-Bond money	7	
8	8,837	4,791	5,000	Misc. Refunds	860	5,000	WC funds paid not used, SDIS refunds	8	
9				<b>OTHER RESOURCES</b>				9	
10			1,000	Sale of Equipment	870	1,000		10	
11								11	
12			1,000,000	Sale of Property	880	450,000	Best guess at time of budget	12	
13	5,291	4,601	2,000	Misc. Income	890	50,000	Any and all donations, billings, ordinance fines	13	
14			10,000	Transfers from GO Bond	891	2,500	Payroll reimbursement to YRFPD from Bond (if earned)	14	
15	300		1,600	Rental Income	892	-	If property doesn't sell, it could be rented (219 could rent for 400 per month)	15	
16		316,800	300,000	Loan/Tax Anticipation Note	894	550,000	Loan with East Station as collateral	16	
17	2,500	2,500	2,500	Grant - Emergency Prep.	895	2,500	SLA will match	17	
18			5,000	Grant - SAFER	895	-		18	
19			5,000	Grant - SDAO	895	5,000		19	
20			3,000	Grant - VFA	895	5,000		20	
21	74,545	16,081	10,000	Conflagration	897	5,000		21	
22								22	
23								23	
24								24	
25								25	
26								26	
27								27	
28								28	
29								29	
30								30	
31								31	
32								32	
33	402,246	439,314	1,505,600	Total resources, except taxes to be levied		1,141,660		33	
34			890,000	Taxes estimated to be received	801	890,000	Taxes expected to receive	34	
35	801,765	858,785		Taxes collected in year levied				35	
36	<b>1,204,011</b>	<b>1,298,099</b>	<b>2,395,600</b>	<b>TOTAL RESOURCES</b>		<b>2,031,660</b>		36	



# REQUIREMENTS SUMMARY

**FORM  
LB-30**

## GENERAL FUND

Yachats Rural Fire Protection District

#	Historical Data			REQUIREMENTS FOR: <b>(Operations)</b>	Acct. No.	Budget For Next Year 2021-2022		Notes	#
	Actual		Adopted Budget			Proposed By Budget Officer	Notes		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020	This Year 2020-2021						
<b>PERSONNEL SERVICES</b>									
1	556,966	545,725	731,000	Wages	901	575,843	400,000 EMT- ES, OL, WL, TON, JS, CW	1.5% COLA	1
2							4,000 Misc laborers (YJ)	1.5% COLA	2
3							53,000 Assist to district adm	1.5% COLA	3
4							84,843 Dist Adm New Wage base and	0% COLA	4
5							34,000 Part time EMT's & cushion	1.5% COLA	5
6	116,237	142,496	150,000	Employee Benefits: Medical Ins. and HRA	902	129,000	Permanent staff (119,000)	HRA (10,000)	6
7	111,466	115,805	96,000	Employee Benefits: PERS	903	100,000	ES, OL, WL, CW, TON, JS		7
8	24,000	21,927	28,000	Taxes for Employees	905	21,000	Non PERS employees (KM, SK, FP, YJ & part time		8
9	13,737	20,611	25,000	Workers' Compensation	911	23,000	Volunteers, Employees and Board		9
10									10
11				Transfer					11
12	<b>822,406</b>	<b>846,564</b>	<b>1,030,000</b>	<b>TOTAL PERSONNEL SERVICES</b>		<b>848,843</b>			12
13			<b>9.00</b>	<b>Total Full-Time Equivalent (FTE)</b>					13
<b>MATERIALS AND SERVICES</b>									
15	159,395	322,478	556,000	Materials and Services (See LB 31)		755,900			15
16									16
17	<b>159,395</b>	<b>322,478</b>	<b>556,000</b>	<b>TOTAL MATERIALS AND SERVICES</b>		<b>755,900</b>			17
<b>CAPITAL OUTLAY</b>									
19	0	25,583	11,000	Station Expense	980	0			19
20	12,031	45,205	15,000	Equipment	981	10,000	Major repair (eg deductible for MVC, blown engine) or purchase		20
21	0	0	1,000	Fire Hose Replacement	983	0			21
22	<b>12,031</b>	<b>70,788</b>	<b>27,000</b>	<b>TOTAL CAPITAL OUTLAY</b>		<b>10,000</b>			22
<b>INTERFUND TRANSFERS</b>									
24	-	150,969	128,969	Transfers to Other Funds					24
25	<b>0</b>	<b>150,969</b>	<b>128,969</b>	<b>TOTAL INTERFUND TRANSFERS</b>		<b>0</b>			25
<b>DEBT SERVICE</b>									
27	45,205	45,205	48,000	Midi Pumper	985	47,000	Annual payment to Baystone including interest		27
28	71,319	63,061	27,000	Land Purchase	989	0			28
29	<b>116,524</b>	<b>108,266</b>	<b>75,000</b>	<b>TOTAL DEBT SERVICE</b>		<b>47,000</b>			29
<b>OPERATING CONTINGENCY</b>									
31	0	0	375,931	<b>TOTAL OPERATING CONTINGENCY</b>		11,000			31
32									32
33	0	0		<b>Total Requirements Not Allocated</b>					33
34		28,066		Ending balance (prior years)					34
35			200,000	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					35
36	<b>1,110,356</b>	<b>1,527,131</b>	<b>2,392,900</b>	<b>TOTAL ORG./PROG. REQUIREMENTS</b>		<b>1,672,743</b>			36

# DETAILED REQUIREMENTS

FORM  
LB-31

## GENERAL FUND

Yachats Rural Fire Protection District

#	Historical Data			REQUIREMENTS DESCRIPTION	Acct. No.	Number of Employees	Range*	Budget for Next Year 2021-2022		Notes	#
	Actual		Adopted Budget					Proposed by Budget Officer	Notes		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020	This Year 2020-2021								
1	8,508	7,202	10,000	Life Insurance (Vol & Paid)	912	18		8,500	Volunteers & employees		1
2	8,001	8,114	9,000	Volunteers Other Benefits	913			-	Vol Reim prog (shirts, coats, boots, reimb. & LOSAP)		2
3	143	138	1,000	Volunteers Medical Benefits	914A			1,000	Resp physicals, shots, hearing testing, drug testing		3
4	-	-	4,000	Employee Medical Benefits	914B	8		2,000	Resp physicals, shots, hearing testing, drug testing		4
5	806	16,631	2,700	Employee Benefits: Uniform Allowance	915			1,000	ES, OL, WL, CW, TON, JS		5
6	3,618	3,672	8,000	Recruitment, Retention, Interoperability	916			4,000	inc radio system reserve monies required by sheriff		6
7	27,395	29,198	45,000	Dispatch Services	921			46,000	Dispatch services		7
8	1,177	-	3,000	Communications - Radio	922			2,000	Portable/mobile radios & associated exp		8
9	2,969	3,612	3,700	Communications - Telephone	923			3,700	Telephone & cells		9
10	2,721	3,324	3,000	Office Expense	924			5,400	Manuals, paper, postage, electronic meeting carrier, copier		10
11	9,150	15,475	21,000	Utilities	925			19,000	CLPUD for new bldg, water SWLCWPUD, City of Yachats water & sewer		11
12	6,330	6,420	9,000	Fuel Oil Lube	926			9,000	COVID-19 may have an impact		12
13	10,656	13,845	12,500	Equip Maintenance	927			9,400	3,500 hose and ladder testing		13
14									3,000 annual service diesels 1,800 annual service gas		14
15									2,000 pump testing		15
16									900 minor repair		16
17	4,084	4,170	7,000	Build & Ground Maintenance	928			10,000	New bldg, S. and E. station, cleaning supplies, monitoring fee, small repairs		17
18	361	2,071	4,000	Training & Education	931			500	FF classes & COCTOA		18
19	4,084	3,278	4,500	Dues & Conventions	932			4,000	Employees and Board of Directors		19
20	18,157	25,891	30,000	Insurance & Bonds	933			42,000	Insurance renews in January of 2022		20
21	33,368	23,361	25,000	Audit & Legal	934			19,000	Yearly audit (9,000), regular attorney (10,000)		21
22	1,149	-	800	Election Expense	936			1,500	LOT fall of 2021		22
23	-	253	500	Fire Prevention	937			100			23
24	311	924	1,500	Advertising and Meeting Notices	938			1,800	Meetings, budget notices		24
25	8,626	4,782	9,000	Misc. Small Equipment & Supplies	940			7,000	Foam, gear wash, misc.		25
26	249	-	7,000	Volunteers Response Gear	944A			7,000	Boots, turnouts, gloves, helmets (2 sets)		26
27	3,489	982	10,500	Employee Response Gear	944B	6		7,000	Boots, turnouts, gloves, helmets (2 sets)		27
28	1,274	2,597	1,500	Hydrant Repair and Maintenance	945			500	R/M agreement with SWLCWD		28
29		-	12,500	Grant Expense	947			12,500	Misc & not addressed in other categories		29
30	3,575	2,388	3,000	Disaster Preparedness	948			3,000	Funds from Lincoln County		30
31	-	144,150	310,000	Business Loan/Tax Anticipation Note	917			530,000	To run operations until funding increases		31
32											32
33				Ending balance (prior years)							33
34											34
35	<b>160,201</b>	<b>322,478</b>	<b>558,700</b>	<b>TOTAL REQUIREMENTS</b>				<b>756,900</b>			<b>35</b>

**FORM  
LB-11**

**RESERVE FUND RESOURCES AND REQUIREMENTS**

This fund is authorized and established by resolution / ordinance number ORS 280.040 to ORS 280.145 on May 13, 2013 by Resolution 2013-002 for the following specified purpose: Equipment Reserve Fund

Any balance in a fund referred to in ORS 280.110 that is not expended or obligated within 12 years from the date the fund was est. shall be transferred to the general fund of the municipal corporation. (ORS 280.130). Annual Contributions to such funds are limited to a period of 10 years. Last year For fund: 2024-2025. Last year for contributions: 2022-2023.

**EQUIPMENT RESERVE FUND**

**Yachats Rural Fire Protection District**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2021-2022		
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				<b>RESOURCES</b>				
1	20,699	21,237	21,737	Networking Capital - Modified Accrual	690-2	22,237		1
2								2
3								3
4	538	468	500	Interest	850	300		4
5			-	Transferred IN, from other funds				5
6								6
7								7
8								8
9								9
10								10
11								11
<b>12</b>	<b>21,237</b>	<b>21,705</b>	<b>22,237</b>	<b>TOTAL RESOURCES</b>		<b>22,537</b>		<b>-</b>
				<b>REQUIREMENTS**</b>				
13	0	0	19,000	Equipment	981	22,250		13
14	0	0	1	Office Expense	924	-		14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24				Ending balance (prior years)				24
25	21,237	21,705	3,236	<b>RESERVED FOR FUTURE EXPENDITURE</b>		287		25
<b>26</b>	<b>21,237</b>	<b>21,705</b>	<b>22,237</b>	<b>TOTAL REQUIREMENTS</b>		<b>22,537</b>		<b>-</b>

**SPECIAL FUND RESOURCES AND REQUIREMENTS**

**FORM  
LB-10**

**GO BOND 2056 HWY 101 STATION CAPITAL FUND**

Yachats Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021 - 2022			
	Actual		Adopted Budget Year 2020 - 2021		Proposed By Budget Officer	Notes		
	Second Preceding Year 2018 - 2019	First Preceding Year 2019 - 2020						
1				RESOURCES			1	
2	7,671,478	2,059,663	782,000	Networking Capital - Modified Accrual	680,000	GO Pool (3075)	2	
3					13,000	GO checking (5201)	3	
4	130,971	24,719	12,000	Interest	500		4	
5				Bond Proceeds			5	
6				Bond Proceeds - Premium			6	
7			124,969	Transfer from another account			7	
8							8	
9	7,802,449	2,084,382	918,969	Total Resources, except bond funds to be levied	693,500		9	
10							10	
11							11	
12	<b>7,802,449</b>	<b>2,084,382</b>	<b>918,969</b>	<b>TOTAL RESOURCES</b>		<b>693,500</b>	-	12
13				REQUIREMENTS **			13	
14				Object Classification	Detail		14	
15				PERSONNEL SERVICES			15	
16	22,700	24,588	10,000	901	Wages	2,500	This is what YRFPD 2026 can get back from Bond proceeds	16
17	1,811	996	1,000	905	Taxes for Employees	500	"	17
18	183	38	100	911	Workers' Compensation		"	18
19							19	
20				CAPITAL OUTLAY			20	
21	378		100	924	Office Expense	500		21
22	462		10,000	934	Professional Services			22
23	4,571		400,000	980	Station Expense - General	250,000		23
24	779,500	25,242	50,000	980a	Site Prep & Tree Removal			24
25	7,808	9,046		980b	Creek Relocation	100,000		25
26	4,652,043	1,322,297		980c	Preliminary Building Expenses			26
27			20,000	980e	Storm Water Detention	50,000		27
28			427,769		Contingency	20,000		28
29				891	Transfer to other account			29
30							30	
31							31	
32							32	
33							33	
34							34	
35							35	
36				Ending balance (prior years)			36	
37				<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		270,000	37	
38	<b>5,469,456</b>	<b>1,382,207</b>	<b>918,969</b>	<b>TOTAL REQUIREMENTS</b>		<b>693,500</b>	-	38

**BONDED DEBT RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

**FORM  
LB-35**

**GO BOND 2056 HWY 101 STATION DEBT SERVICES FUND**

Yachats Rural Fire Protection District

1	Historical Data			Proposed By Budget Officer	Budget for Next Year 2021-2022	
	Actual		Adopted Budget This Year 2020-2021		Notes	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020				
				<b>Resources</b>		
2	4,736	34,591	39,335	Networking Capital - Modified Accrual	60,944	GO MM (3719)
3						
4			10,000	Previously Levied Taxes to be Received		
5		272	500	Interest	300	
6						
7						
8	4,736	34,863	49,835	Total Resources, Except Taxes to be Levied	61,244	
9			380,309	Taxes Estimated to be Received *	390,409	
10	389,031	392,335		Taxes Collected in Year Levied		
11	<b>393,767</b>	<b>427,198</b>	<b>430,144</b>	<b>TOTAL RESOURCES</b>	<b>451,653</b>	
				<b>Requirements</b>		
				<b>Bond Principal Payments</b>		
				Bond Issue	Budgeted Payment Date	
12			5,000	GO Bond 11/7/2017	December 15th	10,000
13			5,000	GO Bond 11/7/2017	June 15th	10,000
14						
15	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>Total Principal</b>		<b>20,000</b>
				<b>Bond Interest Payments</b>		
				Bond Issue	Budgeted Payment Date	
16						
17	179,588	179,461	179,600	GO Bond 11/7/2017	December 15th	179,500
18	179,588	179,461	179,600	GO Bond 11/7/2017	June 15th	179,500
19						
20	<b>359,176</b>	<b>358,922</b>	<b>359,200</b>	<b>Total Interest</b>		<b>359,000</b>
				<b>Unappropriated Balance for Following Year By</b>		
				Bond Issue	Projected Payment Date	
21						
22						
23						
24						
25	34,591	42,276		Ending balance (prior years)		
26			60,944	<b>Total Unappropriated Ending Fund Balance</b>		72,653
27				Loan Repayment to _____ Fund		
28				Tax Credit Bond Reserve		
29	<b>393,767</b>	<b>401,198</b>	<b>430,144</b>	<b>TOTAL REQUIREMENTS</b>		<b>451,653</b>