



YACHATS RURAL FIRE PROTECTION DISTRICT
PO BOX 1
YACHATS, OREGON 97498
Tel. 541-547-3266 Fax 541-547-4257
e-mail yrfpd@peak.org
website: yrfpd.org

May 11, 2023

BUDGET COMMITTEE MEMBER:

Here is your copy of the Budget Message and the proposed budget document for the 2023-2024 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 May 22nd, 2023 and on Monday June 12th, 2023 at 10:30 AM. Attendance will be in person at the Yachats Fire Station at 2056 Hwy 101 N.

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	06/30/2023
Rick McClung	06/30/2024
Jim Finlayson	06/30/2024
Joanne Kittel	06/30/2025
Open	06/30/2023

Thank you for serving.

Sincerely,

Frankie Petrick, Budget Officer



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Budget Process Timeline for 2023-2024

Budget packets will be distributed on May 12th

May 22nd Budget Committee Meeting 10:30 AM

May 22nd Regular Meeting to follow Budget Committee Meeting

**June 12th Second Budget Committee Meeting and Budget Committee
Approval 10:30 AM**

June 12th Regular Meeting to follow Budget Committee Meeting

June 26th Budget Hearing and Budget Board Adoption 10:30 AM

June 26th Regular Meeting 10:45 AM

Budget Committee Frequently Asked Questions

What is a budget committee?

The budget committee is the district's fiscal planning advisory committee. The committee consists of the elected governing body members and an equal number of qualified district voters appointed by the governing body.

Who can serve on a budget committee?

Any qualified voter of the district appointed by the governing body except officers, agents, or employees of the district.

Are budget committee members paid for their work?

Budget committee members cannot receive any compensation for serving as committee members. They may be eligible to receive reimbursement for travel or meal expenses that are incurred as a result of meetings or other authorized committee functions.

How long do members serve?

Citizen budget committee members are appointed by the governing body for three-year terms. Terms are staggered so that approximately one-third of the terms expire each year. Members may be re-appointed for successive terms. If a member resigns, becomes ineligible, or is unable to serve out his or her term of office, the governing body appoints a replacement to complete the term. There is no provision in the law for "alternate" members.

What if no one will serve on the budget committee?

If the governing body is unable to appoint qualified individuals to vacant positions, the budget committee may function with a reduced number of members. For example, if a five-member governing body, after making a good faith effort to seek qualified citizen members, can fill only three of the appointed positions, the budget committee can function with eight members rather than ten. A majority would then be five instead of six. The membership may not be reduced because governing body positions are currently vacant.

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 budget committee meetings. 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 meetings?

It could be very helpful and a courtesy to other budget committee members if inquiries are not restricted to committee meetings. Checking with the administrator and/or budget officer between meetings 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 meetings?

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 meetings.

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.

Where can I direct my questions regarding budget committees?

Oregon Department of Revenue Finance, Taxation and Exemptions PO Box 14380 Salem OR 97309-5075
Telephone: 503-945-8293 Fax: 503-945-8737 Email: finance.taxation@oregon.gov



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BUDGET MESSAGE 2023-2024

The Budget Committee Meetings for fiscal year 2023-2024 are being held at 2056 Hwy 101 N. All meetings are open to the public as are all regular and special meetings.

As you are all aware we went to the voters in November of 2022 for a new Local Option Tax in the amount of \$1.59 per thousand. We will see the increased income in November 2023. The LOT 1 (\$.61 per thousand) expires in June 2024. In the meantime, we are forced to borrow funds to operate until November 2023.

As Budget Officer I have included raises this year and included a COLA up to 6% if the Board decides to grant one. If we do not give raises, we run the risk of losing staff to other agencies and we want to be able to keep the staff we currently have. There is a critical shortage of Firefighter/Paramedics in Oregon at this time and no change is expected in the near future.

As we review the budget page by page, we will discuss the amount in each category and try to ensure that you are comfortable with the answers to your questions. This year we will be having more than one Budget Committee Meeting, so there will be plenty of time for your questions to be answered and those of the public before the budget is approved by the budget committee. Be mindful of the Local Budgeting Manual that forbids Budget members to discuss budget items outside of a public meeting. If you have questions that are not answered you can request more information to be shared at the next committee meeting.

South Lincoln Ambulance Inc. has helped YRFPD with some donations this past year and continues to commit \$18,000.00 for the 2023-2024 budget year per the Ambulance Staffing Operations Agreement. YRFPD appreciates the financial help received this year and over the past few years as times have become tighter.

Volunteer numbers are down and we are always looking for Volunteers. We fortunately have a Mutual Aid Agreement with districts to the north and we certainly appreciate all the help they have provided and we in turn are happy to help them when needed. To that end I have included more money in volunteer benefits to ensure there is enough money to put into the length of service award plan (LOSAP). This plan is similar to a retirement program, and is designed to retain and reward volunteers for their service to the community.

YRFPD owns three fire stations to spread fire apparatus throughout our District. Beyond the main station at 2056 Hwy 101 N, is a small "garage" at Corona Court at the northern edge of the district that houses our second out engine and there is the River Keepers Station 7.8 miles up the Yachats River Road. This budget will restrict expenditures for building repairs to the absolute minimum. There are no repairs anticipated at the North Station. Some outside wall repair including siding and soffit repair at River Keepers Station may be a major expense and is included in the budget as its own line item.

One of our firefighter/paramedics lives at the River Keepers Station and is there for several days during the month while off shift. That is working out well for us as he is available for "call back" if needed, and the station is looked after as part of his living there.

The Newport Fire engine we received last year failed to pass pump testing. The repairs on that engine will be about \$15,000. We have applied for a matching grant to assist with the repair. As such the matching amount is reflected in the budget documents.

The safety standard for emergency apparatus tires are to be replaced after 10 years and we have two units that need tires replaced in the 23-24 budget year.

Office expense is being increased this year in anticipation of implementing a Virtual Private Network (VPN) per SDAO recommendations.

We continue to review YRFPD's Five Year Plan for future apparatus funding. We will be seeking grants to assist with this and grantors always like to see expenditure out of an operating budget as part of the first payment.

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 have had very good luck with the SDAO Safety Grant and the Lincoln County Emergency Preparedness Grant (LCEPG) in the past. In May we received the LCEPG grant for \$2,500 for emergency food items, two Oregon State Fire Marshal grants one for \$10,000 for wildland fire prevention materials and a \$35,000 for increased wildland staffing. Even though those grants were received in 22-23, the expenses associated with these grants will carry over into 23-24. We will continue looking for other grant opportunities as well.

One new grant that the district will be seeking this year is part of the Adequate Fire and Emergence Response program that is provided by FEMA known as a "SAFER" grant. This grant will help pay the salaries of one or more firefighters, and if we are one of the recipients it will increase our ability to hire additional firefighters. This is a large grant that would include the salaries of 2 new firefighters and 2 fire prevention firefighters and I have included a line item in the income section and under wages to show the potential amount of \$550,000.

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, 2023". That document indicates the Total Assessed Value on Roll in the amount of \$ 684,629,450. 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. The degree of completion of these new homes determines whether we will receive tax funds this year or next. The latest property tax collection rate for Lincoln County is 95.4%.

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.

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 meetings and we want to hear from you.

Respectfully submitted,



Frankie M Petrick, Budget Officer



**LINCOLN COUNTY STATEMENT OF TAXES
FOR YEAR ENDING JUNE 30, 2023
ASSESSMENT ROLL OF 2022-23**

Detail of Taxing District Values and Rates

TAXING DISTRICT	TOTAL ASSESSED VALUE ON ROLL	TOTAL ASSESSED VALUE TO CALCULATE RATE	2022-23 OPERATING RATE	2022-23 LOCAL OPTION RATE	2022-23 BOND RATE	2022-23 TOTAL BILLING RATE
A-ESD LINN-BENTON-LINCOLN (1)	9,308,195,780	8,882,171,705	0.3049	0.0000	0.0000	0.3049
A-LINC CO ANIMAL SVCS DISTRICT	9,308,195,780	8,882,171,705	0.1100	0.0000	0.0000	0.1100
A-LINC CO EXTENSION SERVICE	9,308,195,780	8,882,171,705	0.0451	0.0000	0.0000	0.0451
A-LINC CO GENERAL	9,308,195,780	8,882,171,705	2.8202	0.0000	0.0000	2.8202
A-LINC CO SCHOOL UNIT (2)	9,308,195,780	8,882,171,705	4.9092	0.0000	0.6271	5.5363
A-LINC CO SOLID WASTE DISTRICT	9,308,195,780	8,882,171,705	0.0600	0.0000	0.0000	0.0600
A-LINC CO TRANSPORTATION SERV DIST	9,308,195,780	8,882,171,705	0.0974	0.0000	0.0000	0.0974
A-OR CST COMM COLLEGE	9,308,195,780	8,882,171,705	0.1757	0.0000	0.2145	0.3902
CITY OF DEPOE BAY	492,736,680	459,415,300	0.0000	0.0000	0.1179	0.1179
CITY OF LINCOLN CITY	2,104,578,530	2,079,028,471	4.0996	0.0000	0.8244	4.9240
CITY OF NEWPORT	1,705,023,920	1,446,411,560	5.5936	0.0000	1.6963	7.2901
CITY OF SILETZ	60,670,820	60,670,820	0.2370	0.0000	0.0000	0.2370
CITY OF TOLEDO	475,323,690	447,432,260	5.1800	0.0000	0.3753	5.5553
CITY OF WALDPOR	275,642,330	269,170,690	2.3328	0.0000	0.3195	2.6524
CITY OF YACHTS	348,934,240	294,762,155	0.1717	0.0000	0.1489	0.3206
F-ALSEA RFPD (3)	9,689,320	9,689,320	1.1363	0.0000	0.0000	1.1363
F-CENTRAL OR CST FIRE & RESCUE	457,310,750	450,799,500	0.8209	1.5200	0.0000	2.3409
F-DEPOE BAY RFPD	1,489,158,300	1,465,484,720	0.8323	1.0900	0.0000	1.9223
F-NEWPORT RFPD	372,504,260	353,012,004	0.9634	0.0000	0.0000	0.9634
F-N LINC FIREERES #1 (4)	2,645,742,680	2,620,648,502	0.6783	1.2200	0.3248	2.2231
F-SEAL ROCK RFPD	601,710,850	601,710,850	0.4634	0.0000	0.0000	1.0634
F-SILETZ RFPD	182,693,790	182,693,790	1.3331	0.0000	0.0000	1.3331
F-EAST LINCOLN COUNTY FIRE & RESCUE	227,463,420	227,463,420	1.3522	0.0000	0.0000	1.0522
F-YACHTS RFPD	684,529,450	632,790,455	0.2895	1.2000	0.5590	2.0486
H-NORTH LINCOLN HEALTH DIST	3,430,270,640	3,404,720,581	0.5184	0.0000	0.0000	0.5184
H-PACIFIC COMMUNITIES HEALTH	4,763,471,750	4,380,889,164	0.3625	0.0000	0.7466	1.1091
L-LINC CO LIBRARY	4,682,215,540	4,622,417,393	0.2465	0.0000	0.0000	0.3365
PORT OF ALSEA	1,606,845,480	1,546,085,015	0.0333	0.0000	0.0000	0.1318
PORT OF NEWPORT	2,426,411,160	2,148,015,439	0.0609	0.0000	0.3523	0.4132
PORT OF TOLEDO	1,101,103,210	1,073,211,780	0.2345	0.0000	0.0000	0.2345
SILETZ AREA LAW ENFORCEMENT SERVICE	196,067,740	196,067,740	1.3100	0.0000	0.0000	1.3100
GREATER TOLEDO POOL RECREATION DIST	729,829,160	701,937,730	0.7700	0.0000	0.0000	0.7700
RD-BAYSHORE ROAD DISTRICT	199,594,950	199,594,950	0.5064	0.0000	0.0000	0.5064
RD-BEAR CREEK HIDEOUT #2 ROAD DIST	4,663,190	4,663,190	0.7500	0.0000	0.0000	0.7500
RD-BEAR VALLEY ROAD DISTRICT	8,602,820	8,602,820	0.2500	4.8300	0.0000	5.0800
RD-BELLE MER SIGL TRACT ROAD DIST	46,636,560	46,636,560	0.0000	0.5100	0.0000	0.5100
RD-BOULDER CREEK RETREAT ROAD DIST	13,935,790	13,935,790	1.4585	0.0000	0.0000	1.4585
RD-CALIFORNIA STREET ROAD DISTRICT	8,295,290	8,295,290	0.8500	0.0000	0.0000	0.8500
RD-FOR FAR ROAD DISTRICT	20,230,020	20,230,020	0.8966	0.0000	0.0000	0.8966
RD-GLENEDEN BEACH ROAD DISTRICT	147,308,100	147,308,100	0.2258	0.0000	0.0000	0.2258
RD-IDAHO POINT SPECIAL ROAD	9,400,080	9,400,080	0.7500	0.0000	0.0000	0.7500
RD-LAKE POINT ROAD DISTRICT	52,389,760	52,389,760	0.4669	0.0000	0.0000	0.4669
RD-LITTLE SWITZERLAND ROAD DISTRICT	9,803,210	9,803,210	2.1525	0.0000	0.0000	2.1525
RD-LOST CREEK PARK ROAD DISTRICT	27,390,090	27,390,090	1.6015	0.0000	0.0000	1.6015
RD-MAKAI ROAD DISTRICT	40,717,550	40,717,550	1.0534	0.0000	0.0000	1.0534
RD-MIROCO ROAD DISTRICT	30,232,960	30,232,960	0.4097	0.0000	0.0000	0.4097
RD-NE SAN MARINE SPECIAL ROAD DISTRICT	4,464,980	4,464,980	1.0000	0.0000	0.0000	1.0000
RD-NEW BRIDGE SPECIAL ROAD DISTRICT	4,687,770	4,687,770	1.0000	0.0000	0.0000	1.0000
RD-PACIFIC SHORES ROAD DISTRICT	31,476,560	31,476,560	0.8125	0.0000	0.0000	0.8125
RD-PANTHER CREEK ROAD DISTRICT	30,089,260	30,089,260	0.8608	0.0000	0.0000	0.8608
RD-SALMON RIVER PARK SPECIAL ROAD	5,546,320	5,546,320	0.0000	0.0000	0.0000	0.0000
RD-SE NELSON WAYSIDE DRIVE ROAD DISTRICT	8,386,930	8,386,930	0.5000	0.0000	0.0000	0.5000
RD-SANDPIPER VILLAGE SPEC.ROAD DISTRICT	60,757,100	60,757,100	0.5676	0.0000	0.0000	0.5676
RD-SILVER SANDS SPECIAL ROAD DISTRICT	9,389,100	9,389,100	0.6000	0.0000	0.0000	0.6000
RD-STARR CREEK ROAD DISTRICT	23,347,520	23,347,520	0.9978	0.0000	0.0000	0.9978
RD-SURFLAND #1 ROAD DISTRICT	28,249,360	28,249,360	0.3458	0.0000	0.0000	0.3458
RD-WALDPOR ROAD #3	275,642,330	269,170,690	0.6960	0.0000	0.0000	0.6960
RD-WESTWOOD VILLAGE ROAD DISTRICT	18,831,500	18,831,500	0.3625	0.0000	0.0000	0.3625
SAN-CAPE FOULWEATHER SANITARY DISTRICT	129,462,220	129,462,220	0.0000	0.0000	0.0000	0.0000
SAN-GLENEDEN SANITARY DISTRICT	570,250,980	570,250,980	0.0000	0.0000	0.0000	0.0000
SAN-SALISHAN SANITARY DISTRICT	172,810,640	172,810,640	0.0000	0.0000	0.0000	0.0000
SAN-SILETZ KEY SANITARY DISTRICT	11,615,920	11,615,920	1.7346	0.0000	0.0000	1.7346
WTR-BEVERLY BEACH WATER DISTRICT	34,021,570	34,021,570	0.8626	0.0000	1.0716	1.9342
WTR-CAR-MEL BEACH WATER DISTRICT	5,839,540	5,839,540	0.0000	0.0000	0.0000	0.0000
WTR-DEV LK-IN---WATER IMP DISTRICT	600,361,210	598,914,035	0.2499	0.0000	0.0000	0.2499
WTR-DEV LK-OUT---WATER IMP DISTRICT	1,373,217,630	1,370,877,183	0.1280	0.0000	0.0000	0.1280
WTR-KERNVILLE-GB-LB WATER DISTRICT	882,922,200	882,922,200	0.0000	0.6800	0.0000	0.6800
WTR-LOWER SILETZ WATER DISTRICT	30,023,180	30,023,180	0.0000	0.0000	0.0000	0.0000
WTR-OTTER ROCK WATER DISTRICT	46,087,500	46,087,500	0.0000	0.0000	0.0000	0.0000
WTR-PANTHER CREEK WATER DISTRICT	29,047,800	29,047,800	1.1397	0.0000	0.0000	1.1397
WTR-SEAL ROCK WATER DISTRICT	801,232,070	781,827,345	0.1259	0.0000	1.6033	1.7292
WTR-SW LINCOLN CNTY WATER PUD	345,053,070	344,564,400	0.0000	0.0000	0.0000	0.0000
WTR-SW LINCOLN WATER DISTRICT	345,053,070	344,564,400	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

2023-2024 PROPERTY TAX WORKSHEET

		<div>Enter your Permanent Rate Levy</div>	<div>Enter your LOT</div>	<div>Enter your estimated total Assessed Value Including Urban Growth Boundary</div>
			<div>\$ 1.59</div> <div>\$ 0.61</div>	
1. Permanent Rate Limit		\$0.2896 / \$1000	\$2.2000 / \$1000	
2. Est. Assessed Value		\$632,790,455	\$684,629,450	
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0002896	0.0022000	
4. Amount the Rate would raise		\$183,256.12	\$1,506,184.79	
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 & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-	\$0.00	\$0.00	
6. Tax to be billed	=	\$183,256.12	\$1,506,184.79	
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.950	0.950	
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	\$174,093.31	\$1,430,875.55	
9. Loss due to discount & uncollectables (line 6 minus line 8) <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$9,162.81	\$75,309.24	
TOTAL			\$1,604,968.86	



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PO BOX 1

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In the interest of understanding the line items for the upcoming budget I have included an explanation of what is included in each category.

FORM LB-20 (INCOME SHEET)

The LB 20 deals with all monies that come into the General Fund of YRFPD. It does not include General Obligation Bond income, which is addressed elsewhere in the budget documents.

801 – TAXES ESTIMATED TO BE RECEIVED – Monies are collected by Lincoln County on our behalf and deposited directly into our Checking account at Bank of the West. Lincoln County does not charge us for this service. Tax payments made to the County by the early due date receive a 3% discount and we cannot recoup that money from any other source.

802 – PREVIOUSLY LEVIED TAXES ESTIMATED – Tax revenue collected from prior years taxes.

805 – OTHER LINCOLN COUNTY INCOME – This includes equipment rental tax, fish habitat, etc.

850 – INTEREST – Interest earned on General Fund money (non-bond) in various accounts.

860 – MISC. REFUNDS – Special Districts Association of Oregon (SDAO) refunds each year on timely completion of “Best Practices”, which helps us identify and rectify current issues that could impact our insurance rates. This also includes refunds from SDAO for workers compensation payments that were estimated at budget time.

870 – SALE OF EQUIPMENT – This would include all sales of equipment including the sale of an old fire engine that is declared surplus.

880 – SALE OF PROPERTY – This would include all sales of real property.

890 – MISC. INCOME – Income from South Lincoln Ambulance (SLA) staffing agreement, out of district fires or motor vehicle responses, appreciative donations from District Patrons or SLA. Ocean Shores payment from Oregon State Parks for fire suppression on the beach.

890 – OUT OF DISTRICT FIRE – This is reimbursement for invoices we send for structure fires that are out of our fire district to pay for apparatus and personnel time.

890 – MOTOR VEHICLE RESPONSE – This is reimbursement for invoices we send for motor vehicle crashes to pay for apparatus and personnel time.

891 – TRANSFER FROM GO BOND – Reimbursement of staff cost associated with the GO Bond or new station planning and construction.

893 – CONFLAGRATION – Conflagration funds are received when we respond at the request of Oregon State Fire Marshal (OSFM) for out of control fires in Oregon or surrounding states. When any apparatus goes on conflagration it clocks in for the entire time it is away from its home station. Manpower is paid by OSFM for workers going and for employees that need to fill in.

894 – LOAN/TAX ANTICIPATION NOTE – Loan from bank to run district in the current budget year OR from the beginning of next budget year until tax revenue is received in November.

895 – GRANT – LC EMERGENCY PREP. – Lincoln County Board of Commissioners offers Emergency Preparedness Grants each year and we have received those for several years. This is a matching grant.

895 – GRANT – SDAO/SDIS – SDAO offers a matching grant opportunity each year and we have been fortunate over the years to qualify for their grants.

895- GRANT – SAFER – Staffing for Adequate Fire and Emergency Response Grant (SAFER). Some matching for this grant is required depending on items requested.

895- GRANT – VFA – Volunteer Firefighter Assistance Grant. This grant is typically for wildland or apparatus and or equipment.

FORM LB – 30/31 (EXPENSE SHEETS)

The LB 30 deals with expenses from the General Fund.

WAGES

901 – WAGES – Wages paid to employees.

902 – MEDICAL INSURANCE – Medical/dental/vision insurance for full time employees and their dependents.

903 – PERS – Public Employees Retirement System (PERS), some public employees are required to have PERS paid. They are not Federal Insurance Contributions Act (FICA) employees. Neither Knife nor Petrick have any retirement through PERS.

905 – TAXES FOR EMPLOYEES – Taxes for employees includes Workers Benefit Fund (WBF) (This money funds return-to-work programs, increased benefits over time for workers who are permanently and totally disabled, and benefits to families of workers who die from workplace injuries or diseases.), FICA, Medicare and SUTA (state unemployment), State Transit Tax, Oregon Paid Leave.

911 - WORKERS COMPENSATION INSURANCE – Workers compensation insurance is mandatory and is based on hours worked. We pay this at the beginning of the budget year and usually get a refund for any overpayment in September of each year. That money shows as income under Misc. Refunds (860) when it is received.

912 – LIFE INSURANCE – ORS 243.035 requires a \$10,000 life insurance policy for on duty firefighters. Our district also provides 24-hour accidental death & dismemberment and a Group Term Life Insurance.

913 – VOLUNTEER BENEFITS OTHER – This is a reimbursement category for volunteers for responding to calls and the Length of Service Award Program (LOSAP). YRFPD is allowed to reimburse volunteers for mileage and food reimbursement. YRFPD also set up a LOSAP in 2014. This would benefit those volunteers with some longevity. It does require a few years to be vested and at the direction of the Board, funds are put into the LOSAP.

914 – VOLUNTEER/EMPLOYEE MEDICAL BENEFITS – This category is for medical benefits that are outside of current insurance. For example, new employee physicals or annual respiratory screening.

EQUIPMENT AND OPERATIONS

915 – UNIFORM ALLOWANCE – This line item is being combined with 944 and will no longer be used.

916 – INTEROPERABILITY – Payments for the Lincoln County Cost Share for county wide emergency radio system.

- 917 – BUSINESS LOAN/TAX ANTICIPATION LOAN** – Repayment of loans, including interest.
- 918 – RECRUITMENT/RETENTION** – This could be for advertising open positions, or encouraging volunteerism.
- 921 – DISPATCH SERVICES** – Willamette Valley Communication Center (WVCC) is the dispatching agency that receives 911 calls from the public and then dispatches the call to the appropriate fire agency. We have a contract with them for dispatching as does Lincoln County Sheriff, Central Oregon Coast Fire, Seal Rock Fire, Newport Fire, Depoe Bay Fire and Siletz Fire. Toledo and Lincoln City have their own dispatching centers. Billing for service is dependent on how much an agency uses the system. Call volume is the method for determining billing. The 911 surcharge is subtracted from our bill.
- 922 – COMMUNICATION RADIO** – This covers the cost of radio purchase and repair. We have 11 base or portable and 12 handheld radios.
- 926 – FUEL, OIL, LUBE** – This includes gas, diesel, oil, antifreeze, DEF and other auto fluids.
- 927 – EQUIPMENT MAINTENANCE** – Maintenance includes the annual inspection for rolling stock as well as hose, ladder and pump testing. These services are done by outside vendors.
- 931 – TRAINING AND EDUCATION** – Training funds are for those times when we must send someone out for training or pay an instructor or associated cost of sponsored training.
- 937 – FIRE PREVENTION** – Part of a fire district's job is to teach fire safety. We provide fire prevention materials to South Lincoln County thru fairs and handouts.
- 940 – MISC. SMALL EQUIPMENT** – This category is for small equipment, firefighting foam, nuts, bolts, batteries and miscellaneous items.
- 944 – VOLUNTEER/EMPLOYEE RESPONSE GEAR** – Response gear is what personnel wear when on shift. That includes duty boots, pants, shirts, T-shirts, caps as well as turnout pants, coats, breathing apparatus, gloves, boots and helmets. Wildland gear includes fire safe clothing, nonmetallic leather boots, gloves and face shields. All of the response gear is specialty items due to safety requirements and is significantly more expensive than "regular" clothing. The safety requirements and response gear are the same whether a person is paid or a volunteer.
- 945 – HYDRANT REPAIR AND MAINTENANCE** – This was established to assist Southwest Lincoln County PUD with the ability to repair or replace the occasional hydrant. We try to budget ½ a hydrant each year. The maintenance portion is for clearing around the hydrants.
- 947 – GRANT EXPENSE** – This line item pays for the match of any received grant.
- 983 – FIRE HOSE** – Replacement of fire hose as needed.

ADMINISTRATION

- 923 – COMMUNICATIONS – TELEPHONE** – Office telephone service, internet service and web hosting.
- 924 – OFFICE EXPENSE** – Includes paper, pens, tape, staples, half of the copier maintenance (the other half is paid by South Lincoln Ambulance Inc.); Department of Motor Vehicle and background checks on employees and volunteers.
- 932 – DUES AND CONVENTIONS** – Dues for professional organizations ie: Oregon Fire Chiefs Association (OFCA) and Oregon Fire District Directors Administration (OFDDA). This also includes the cost of yearly professional conferences.
- 934 – AUDIT AND LEGAL** – We are required by Oregon State Law to have a yearly audit and that is done in August thru November. With changing legislation we are seeing increased audit fees for completion of audit. Legal fees may or may not be needed, but some amount is always included in the budget.
- 936 – ELECTION** – Expenses for the cost of conducting an election.

938 – ADVERTISING AND NOTICES – This covers the required notices for elections, budgets and any other required legal notices. Sometimes we sponsor an appreciation page in the newspaper as well.

Buildings

925 – UTILITIES – Central Lincoln PUD provides us with power; South Lincoln Water PUD provides water.

928 – BUILDING AND GROUND MAINTENANCE – This covers a variety of items including; fire alarm monitoring, cleaning supplies, toilet paper, paper towels, outside maintenance and septic tank monitoring.

933 – INSURANCE AND BONDS – Insurance and bonds includes property liability, vehicle insurance, bonds (Business Service Bond is a type of surety bond that protects the District Patrons from acts of theft, larceny or fraud committed by employees.) Our insurance is through SDAO and affiliates.

948 – DISASTER PREP – This is for disaster preparedness including emergency food supplies, crockery, tarps, axes, stoves, blankets, etc. to contribute to what other caches might be in South County if a major disaster occurs.

MAJOR EXPENSE/EQUIPMENT

980 – MAJOR STATION EXPENSE – Major station expense is for medium to large repairs. Replace siding, repair siding, painting, asphalt coating, sewer line repair. This would include any item that improves the property substantially. Depending on the cost of the project, this might require us to pay prevailing wages.

981 – MAJOR EQUIPMENT PURCHASE/REPAIR – This is for the purchase, lease or repair of fire apparatus.

REQUIREMENTS NOT ALLOCATED

OPERATING CONTINGENCY – Operations may necessitate spending during the year on items that cannot be specifically identified at the time the budget is being prepared.

UNAPPROPRIATED ENDING FUND BALANCE – This is the money needed to fund the District from July 1 to November when we receive tax revenue from Lincoln County.

RESOURCES AND REQUIREMENTS

FORM
LB-20

GENERAL FUND

Yachats Rural Fire Protection District

	Historical Data			RESOURCE DESCRIPTION	Acct. No	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	36,737	102,961	-	Networking Capital - Modified Accrual				1
2	-	-	2,000	Checking Account	2026	40,000		2
3	-	-	12,000	Payroll liability account	369	4,000		3
4	-	-	1,162	Local Gov Investment Pool	5562	30,000		4
5	-	-	10,995	Money Market/Savings	3992	11,000		5
6								6
7	32,404	31,929	30,000	Previously levied taxes estimated	802	30,000		7
8	164	1,684	200	Other Lincoln County Income	805	200		8
9	495	344	500	Interest	850	500		9
10	12,099	19,484	5,000	Misc. Refunds	860	5,000		10
11				OTHER RESOURCES				11
12								12
13	1,102	500	-	Sale of Equipment	870	-		13
14	-	338,687	-	Sale of Property	880	-		14
15	109,904	23,098	350	Misc. Income - general	890	1,000		15
16	-	900	18,000	Misc - Staffing Agreement w/ South Lincoln	890	18,000		16
17	-	2,941	2,000	Misc SLA - medical posting	890	2,000		17
18	-	1,991	1,000	Misc - Out of district fire	890	1,000		18
19	-	-	500	Misc - Motor Vehicle Response	890	500		19
20	1,632	-	3,000	Conflagration	893	18,000		20
21	461,000	126,000	347,100	Loan/Tax anticipation Note	894	300,000		21
22								22
23	2,500	44,480	2,500	Grants	895	20,000		23
24	-	-	5,000	Grant - SAFER	895	555,000		24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35	658,037	694,999	441,307	Total resources, except taxes to be levied		1,036,200	-	35
36			910,000	Taxes estimated to be received	801	1,604,969		36
37	867,377	927,763		Taxes collected in year levied				37
38	1,525,414	1,622,762	1,351,307	TOTAL RESOURCES		2,641,169	-	38

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

DETAIL AND SUMMARY REQUIREMENTS

FORM LB-30/31

GENERAL FUND

Yachats Rural Fire Protection District

	HISTORICAL DATA				REQUIREMENT DESCRIPTION	Acct. No.	Budget For Next Year 2023-2024			
	Actual		Budget 2022-2023	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1										1
2	\$ 552,442	\$ 571,732	\$ 630,000		Wages	901	\$ 670,000			2
3	\$ 101,259	\$ 127,216	\$ 150,000		Medical Insurance	902	\$ 150,000			3
4	\$ 129,069	\$ 102,625	\$ 175,000		PERS	903	\$ 175,000			4
5	\$ 23,628	\$ 35,588	\$ 23,000		Taxes for Employees	905	\$ 39,000			5
6	\$ 21,651	\$ 18,264	\$ 22,000		Workers Compensation Insurance	911	\$ 30,000			6
7	\$ 7,654	\$ 7,387	\$ 8,500		Life Insurance	912	\$ 8,500			7
8	\$ 6,231	\$ 3,276	\$ 1,000		Volunteer Benefits Other	913	\$ 20,000			8
9	\$ -	\$ 225	\$ 1,000		Volunteer Medical Benefits	914A	\$ 2,000			9
10	\$ -	\$ -	\$ 2,000		Employee Medical Benefits	914B	\$ 2,000			10
11	\$ -	\$ -	\$ -		SAFER Grant Expense	0	\$ 555,000			11
12	\$ 841,934	\$ 866,312	\$ 1,012,500		WAGES TOTAL		\$ 1,651,500	\$ -	\$ -	12
13										13
14	\$ 105	\$ -	\$ 500		Uniform	915	\$ -			14
15	\$ 3,487	\$ 3,490	\$ 3,700		Interoperability	916	\$ 4,000			15
16	\$ -	\$ -	\$ 1,000		Recruitment/Retention	918	\$ 1,000			16
17	\$ 24,239	\$ 23,076	\$ 38,000		Dispatch Services	921	\$ 38,000			17
18	\$ -	\$ -	\$ 1,000		Communication Radio	922	\$ 5,000			18
19	\$ 6,363	\$ 5,208	\$ 9,000		Fuel, Oil, Lube	926	\$ 9,000			19
20	\$ 10,998	\$ 18,002	\$ 9,600		Equipment Maintenance	927	\$ 20,000			20
21	\$ 761	\$ 46	\$ 500		Training and Education	931	\$ 5,000			21
22	\$ 32	\$ -	\$ 100		Fire Prevention	937	\$ 500			22
23	\$ 10,497	\$ 3,209	\$ 7,000		Misc. Small Equipment	940	\$ 7,000			23
24	\$ -	\$ 1,446	\$ 7,000		Volunteer Response Gear	944A	\$ 7,000			24
25	\$ 9,665	\$ 7,559	\$ 7,000		Employee Response Gear	944B	\$ 15,000			25
26	\$ -	\$ -	\$ 500		Hydrant Repair and Maintenance	945	\$ 1,500			26
27	\$ -	\$ -	\$ 15,000		Grant Expense	947	\$ 20,000			27
28	\$ -	\$ 1,362	\$ -		Fire Hose	983	\$ 2,000			28
29	\$ 66,146	\$ 63,397	\$ 99,900		EQUIPMENT AND OPERATIONS TOTAL		\$ 135,000	\$ -	\$ -	29
30										30
31	\$ 3,331	\$ 3,223	\$ 3,500		Communications - Telephone	923	\$ 4,500			31
32	\$ 4,277	\$ 5,611	\$ 4,400		Office Expenses	924	\$ 9,000			32
33	\$ 3,665	\$ 3,307	\$ 4,000		Dues and Conventions	932	\$ 5,000			33
34	\$ 16,133	\$ 10,472	\$ 12,000		Audit & Legal	934	\$ 30,000			34
35	\$ 926	\$ 1,874	\$ 2,000		Election	936	\$ 2,000			35
36	\$ 1,101	\$ 1,877	\$ 1,800		Advertising and Notices	938	\$ 1,800			36
37	\$ 29,434	\$ 26,364	\$ 27,700		ADMINISTRATION TOTAL		\$ 52,300	\$ -	\$ -	37

DETAIL AND SUMMARY REQUIREMENTS

FORM LB-30/31

GENERAL FUND

Yachats Rural Fire Protection District

	HISTORICAL DATA			REQUIREMENT DESCRIPTION	Acct. No.	Budget For Next Year 2023-2024			
	Actual		Budget 2022-2023			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
37									37
38	\$ 15,992	\$ 13,986	\$ 18,000	Utilities	925	\$ 20,000			38
39	\$ 6,392	\$ 4,338	\$ 7,000	Building and Ground Maintenance	928	\$ 27,000			39
40	\$ 25,695	\$ 27,388	\$ 32,000	Insurance and Bonds	933	\$ 40,000			40
41	\$ 1,459	\$ 2,474	\$ 2,500	Disaster Prep	948	\$ 2,500			41
42	\$ 49,539	\$ 48,185	\$ 59,500	BUILDINGS TOTAL		\$ 89,500	\$ -	\$ -	42
43									43
44	\$ -	\$ -	\$ 5,000	Major station expense	980	\$ 10,000			44
45	\$ -	\$ 8,000	\$ 5,000	Major equipment purchase/repair	981	\$ 15,000			45
46	\$ -	\$ 8,000	\$ 10,000	MAJOR EXPENSE / EQUIPMENT TOTAL		\$ 25,000	\$ -	\$ -	46
47									47
49	\$ -	\$ -	\$ 1,000	INTERFUND TRANSFERS TOTAL		\$ 7,869	\$ -	\$ -	49
50									50
51									51
52	\$ 382,650	\$ 393,513	\$ 138,207	Business Loan/Tax Anticipation Loan	917	\$ 310,000			52
53	\$ 20,522	\$ -	\$ -	Land Purchase/Loan Interest	984	\$ -			53
54	\$ 43,996	\$ 46,203		Midi Pumper	985				54
55	\$ 447,167	\$ 439,716	\$ 138,207	DEBT SERVICE TOTAL		\$ 310,000	\$ -	\$ -	55
56									56
57			\$ 10,000	Operating Contingency		\$ 20,000			57
58			\$ 10,000	REQUIREMENTS NOT ALLOCATED TOTAL		\$ 20,000	\$ -	\$ -	58
59									59
60				ENDING BALANCE (PRIOR YEARS)					60
61									61
62			\$ -	UNAPPROPRIATED ENDING FUND BALANCE		\$ 350,000			62
63									63
64	\$ 1,434,220	\$ 1,451,975	\$ 1,358,807	TOTAL ORGANIZATIONAL REQUIREMENTS		\$ 2,641,169	\$ -	\$ -	64

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\$

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RESERVE FUND RESOURCES AND REQUIREMENTS

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.

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

EQUIPMENT RESERVE FUND

Yachats Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2023-2024		
	Actual	Second Preceding Year 2020-2021	First Preceding Year 2021-2022			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1	21,705	21,878		21,943	690-2	22,400		
2								
3								
4	173	124	150	Interest	850	150		
5			1,000	Transferred IN, from other funds		7,896		
6								
7								
8								
9								
10								
11								
12	21,878	22,002	23,093	TOTAL RESOURCES		30,446	-	-
				REQUIREMENTS**				
13	0	0	22,250	Equipment	981	28,900		
14	0	0		Office Expense	924	50		
15								
16								
17								
18								
19								
20								
21								
22								
23								
24				Ending balance (prior years)				
25	21,878	22,002	843	RESERVED FOR FUTURE EXPENDITURE		1,496	-	-
26	21,878	22,002	23,093	TOTAL REQUIREMENTS		30,446	-	-

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

SPECIAL FUND RESOURCES AND REQUIREMENTS

FORM
LB-10

GO BOND 2056 HWY 101 STATION CAPITAL FUND

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 2024		
Actual		Adopted Budget Year 2022 - 2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022						
1				RESOURCES			1
2	662,326	662,327	644,624	Networking Capital - Modified Accrual	627,000		2
3							3
4							4
5							5
6	5,079	3,542	5,000	Interest	5,000		6
7							7
8							8
9	667,405	665,869	649,624	Total Resources, except bond funds to be levied	632,000	-	9
10							10
11							11
12	667,405	665,869	649,624	TOTAL RESOURCES	632,000	-	12
13				REQUIREMENTS **			13
14				Object Classification			14
15				PERSONNEL SERVICES			15
16	3,252		6,000	Wages	6,000		16
17	81		1,000	Taxes for Employees	1,000		17
18	2		200	Workers' Compensation	200		18
19							19
20				CAPITAL OUTLAY			20
21	23		200	Office Expense	200		21
22	23,517	21,245	200,000	Station Expense - General	200,000		22
23	29,595			Site Prep & Tree Removal			23
24			10,000	Storm Water Detention	10,000		24
25			30,000	Contingency	30,000		25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33	662,327	644,624		Ending balance (prior years)			33
34			402,224	UNAPPROPRIATED ENDING FUND BALANCE	384,600		34
35	718,797	665,869	649,624	TOTAL REQUIREMENTS	632,000	-	35

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- ☐ Revenue Bonds or
☒ General Obligation Bonds

GO BOND 2056 HWY 101 STATION DEBT SERVICES FUND

Yachats Rural Fire Protection District

Historical Data					Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1			Resources				1
2	42,276	75,426	113,500	Networking Capital - Modified Accrual	100,000		2
3							3
4							4
5	336	1,256	310	Interest	4,000		5
6				Transferred from Other Funds			6
7							7
8	42,612	76,682	113,810	Total Resources, Except Taxes to be Levied	104,000	0	8
9			359,790	Taxes Estimated to be Received *	382,900		9
10	402,014	417,255		Taxes Collected in Year Levied			10
11	444,626	493,937	473,600	TOTAL RESOURCES	486,900	0	11
12				Requirements			12
13				Bond Principal Payments			13
14				Bond Issue			14
15	5,000		17,500	GO Bond 11/7/2017			15
16	5,000	20,000	17,500	GO Bond 11/7/2017	45,000		16
17	10,000	20,000	35,000	Total Principal	45,000	0	17
18				Bond Interest Payments			18
19				Bond Issue			19
20	179,600	179,500	179,300	GO Bond 11/7/2017	178,950		20
21	179,600	179,500	179,300	GO Bond 11/7/2017	178,950		21
22							22
23	359,200	359,000	358,600	Total Interest	357,900	0	23
24				Unappropriated Balance for Following Year By			24
25				Bond Issue			25
26				Projected Payment Date			26
27							27
28							28
29	75,426	127,968		Ending balance (prior years)			29
30			80,000	Total Unappropriated Ending Fund Balance	84,000		30
31				Loan Repayment to _____ Fund			31
32				Tax Credit Bond Reserve			32
33	444,626	506,968	473,600	TOTAL REQUIREMENTS	486,900	0	33