

NOTICE OF BUDGET HEARING

A public meeting of the YACHATS RURAL FIRE PROTECTION DISTRICT will be held on June 22, 2018 at 10:30 AM at 215 W. 2nd Street, Yachats, OR 97498. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the YACHATS RURAL FIRE PROTECTION DISTRICT Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 215 W. 2nd Street, Yachats, OR 97498, between the hours of 8:00 am and 6:00 pm. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2016-2017	Adopted Budget This Year 2017-2018	Approved Budget Next Year 2018-2019
Beginning Fund Balance/Net Working Capital	509,539	35,801	8,205,237
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0		
Federal, State and all Other Grants, Gifts, Allocations and Donations	2,500	15,500	15,500
Revenue from Bonds and Other Debt	0	7,700,000	
Interfund Transfers / Internal Service Reimbursements	0		
All Other Resources Except Current Year Property Taxes	12,928	453,366	290,671
Current Year Property Taxes Estimated to be Received	757,615	820,000	1,190,000
Total Resources	1,282,582	9,024,667	9,701,408

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	675,313	892,600	916,536
Materials and Services	119,648	212,100	184,700
Capital Outlay	245,162	7,522,500	7,678,800
Debt Service	131,578	344,000	359,200
Interfund Transfers		10,000	0
Contingencies		15,000	510,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure		28,467	52,172
Total Requirements	1,171,701	9,024,667	9,701,408

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program	FTE for that unit or program		
GENERAL FUND			0
FTE	8	9	9
Not Allocated to Organizational Unit or Program			
FTE	8	9	9
Total Requirements			
Total FTE	8	9	9

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2016-2017	Rate or Amount Imposed This Year 2017-2018	Rate or Amount Approved Next Year 2018-2019
Permanent Rate Levy (rate limit .2896 per \$1,000)	.2896	.2896	.2896
Local Option Levy	1.2	1.2	1.2
Levy For General Obligation Bonds	0	\$ 344,000.00	\$402,148.00

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$7,700,000	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$277,166	\$0
Total	\$7,977,166	\$0

**RESOURCES
GENERAL**
(Fund)

Yachats Rural Fire Protection District
(Name of Municipal Corporation)

Line Item	Historical Data			Adopted Budget This Year 2017-2018	RESOURCE DESCRIPTION	Acct. No	Budget for Next Year 2018-2019		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	816,362	428,986	35,801	313,937	313,937	1	313,937	313,937	313,937
2	11,966	24,164	30,466	30,466	2. Previously levied taxes estimated to be received	802	30,466	30,466	30,466
3	453	205	500	500	3. Other Lincoln County Income	805	500	500	500
4	2,672	2,722	2,800	2,800	4. Interest	850	1,000	1,000	1,000
5	9,542	6,967	3,000	3,000	5. Misc. Refunds	860	5,000	5,000	5,000
6					OTHER RESOURCES				
7			1,000	1,000	7. Sale of Equipment	870	5,000	5,000	5,000
8			377,000	377,000	8. Reimbursement for prior expenses	871	30,000	30,000	30,000
9					8. Sale of Property	880	-	-	-
10	4,918	1,051	5,000	5,000	9. Misc. Income	890	5,000	5,000	5,000
11	3,900	3,600	3,600	3,600	10. Rental Income	892	3,600	3,600	3,600
12	24,622		30,000	30,000	11. Conflagration	893	40,000	40,000	40,000
13	2,500	2,500	2,500	2,500	12. Grant - Emergency Prep.	895	2,500	2,500	2,500
14			5,000	5,000	13. Grant - SAFER	895	5,000	5,000	5,000
15			3,000	3,000	14. Grant - SDAO	895	5,000	5,000	5,000
16	10,000		5,000	5,000	15. Grant - VFA	895	3,000	3,000	3,000
17					16. Ambulance Fees	896	-	-	-
18					17				
19					18				
20					19				
21					20				
22					21				
23					22				
24					23				
25					24				
26					25				
27					26				
28					27				
29	886,935	470,195	504,667	504,667	29. Total resources, except taxes to be levied		450,003	450,003	450,003
30			820,000	820,000	30. Taxes estimated to be received	801	820,000	820,000	820,000
31	735,508	744,081			31. Taxes collected in year levied				
32	1,622,443	1,214,276	1,324,667	1,324,667	32. TOTAL RESOURCES		1,270,003	1,270,003	1,270,003

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

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

GENERAL

Yachats Rural Fire Protection District
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: (Operations)	Acct. No.	Budget For Next Year 2018-2019			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year 2017-2018						
1	433,419	472,810	602,000	PERSONNEL SERVICES	901	643,236	643,236	643,236	1
2	99,833	104,050	152,000	1 Wages	902	102,000	102,000	102,000	2
3	57,277	62,998	82,000	2 Employee Benefits: Medical Ins. And MERP	903	96,000	96,000	96,000	3
4	1,171	734	3,600	3 Employee Benefits: PERS	906	3,600	3,600	3,600	4
5	15,953	23,151	35,000	4 Employee Benefits: Uniform Allowance	905	22,000	22,000	22,000	5
6	25,000	16,629	18,000	5 Taxes for Employees	911	21,000	21,000	21,000	6
7				6 Workers' Compensation					7
8	632,653	680,370	892,600	7					8
9			9.00	8 TOTAL PERSONNEL SERVICES		887,836	887,836	887,836	9
10	176,692	129,192	212,100	9 Total Full-Time Equivalent (FTE)					10
11				MATERIALS AND SERVICES					11
12	176,692	129,192	212,100	10 Materials and Services (See LB 31)		184,700	184,700	184,700	12
13	114,373	45,205	61,000	11					13
14	227,401	340,436	101,500	12 TOTAL MATERIALS AND SERVICES		184,700	184,700	184,700	14
15	0	636	4,000	CAPITAL OUTLAY					15
16				13 Equipment	981	61,000	61,000	61,000	16
17	341,774	386,277	166,500	14 Station Expense	982	11,000	11,000	11,000	17
18	40,000	-	10,000	15 Fire Hose Replacement	983	3,000	3,000	3,000	18
19				16 Land Purchase	984	84,000	84,000	84,000	19
20	40,000	0	10,000	17 TOTAL CAPITAL OUTLAY		159,000	159,000	159,000	20
21	0	0	15,000	INTERFUND TRANSFERS					21
22	0	0	0	18 Transfers to Other Funds		0	0	0	22
23				19					23
24				20 TOTAL INTERFUND TRANSFERS		0	0	0	24
25				OPERATING CONTINGENCY					25
26	1,191,119	1,195,840	1,314,667	21 TOTAL OPERATING CONTINGENCY		10,000	10,000	10,000	26
27				22 Total Requirements Not Allocated					27
28				23					28
29				24 Ending balance (prior years)					29
30				25 UNAPPROPRIATED ENDING FUND BALANCE		28,467	28,467	28,467	30
31				26 TOTAL ORG./PROG. REQUIREMENTS		1,270,003	1,270,003	1,270,003	31

DETAILED REQUIREMENTS

**FORM
LB-31**

**GENERAL
Operations**

**Yachats Rural Fire Protection District
(Name of Municipal Corporation)**

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Acct. No.	Number of Employees	Range*	Budget for Next Year 2018-2019			
	Actual		Adopted Budget					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year 2017-2018								
1	7,285	8,967	11,000	1 Life Insurance (Vol & Paid)	912	9		11,000	11,000	11,000	1
2	20,946	12,728	18,000	2 Volunteers Other Benefits	913			12,000	12,000	12,000	2
3	-	-	1,500	3 Volunteers Medical Benefits	914A			1,500	1,500	1,500	3
4	-	-	6,000	4. Employee Medical Benefits	914B	9		3,000	3,000	3,000	4
5	4,562	3,266	7,000	5 Recruitment, Retention, Interoperability	915			7,000	7,000	7,000	5
6	25,890	27,769	37,500	6 Dispatch Services	921			31,000	31,000	31,000	6
7	2,296	-	4,000	7 Communications - Radio	922			2,000	2,000	2,000	7
8	4,095	2,862	3,500	8 Communications - Telephone	923			3,500	3,500	3,500	8
9	2,235	2,590	3,500	9 Office Expense	924			3,000	3,000	3,000	9
10	6,727	7,734	8,500	10 Utilities	925			9,500	9,500	9,500	10
11	7,719	8,161	11,000	11 Fuel Oil Lube	926			11,000	11,000	11,000	11
12	24,379	6,646	16,000	12 Equip Maintenance	927			15,600	15,600	15,600	12
13	4,358	3,594	6,000	13 Build & Ground Maintenance	928			7,000	7,000	7,000	13
14	-	-	400	14 Lease & Rental Fees	929			400	400	400	14
15	1,320	118	2,000	15 Training & Education	931			2,000	2,000	2,000	15
16	2,992	2,065	4,000	16 Dues & Conventions	932			4,000	4,000	4,000	16
17	14,566	15,102	28,000	17 Insurance & Bonds	933			24,000	24,000	24,000	17
18	26,253	6,336	5,000	18 Audit & Legal	934			3,000	3,000	3,000	18
19	-	1,164	1,200	19 Election Expense	936			1,200	1,200	1,200	19
20	894	466	1,000	20 Fire Prevention	937			1,000	1,000	1,000	20
21	1,187	383	1,500	21 Advertising	938			1,500	1,500	1,500	21
22	12,008	12,351	15,000	22 Misc. Small Equipment & Supplies	940			10,000	10,000	10,000	22
23	2,208	-	2,000	23 Volunteers Response Gear	944A			4,000	4,000	4,000	23
24	-	1,392	6,000	24 Employee Response Gear	944B	9		8,000	8,000	8,000	24
25	-	-	1,000	25 Hydrant Repair and Maintenance	945			-	-	-	25
26	-	-	1,000	26 ALS Response Effort	946			-	-	-	26
27	2,617	2,500	5,500	27 Grant Expense	947			5,500	5,500	5,500	27
28	2,155	1,000	5,000	28 Disaster Preparedness	948			3,000	3,000	3,000	28
29				29							29
30				30							30
31				31							31
32				32 Ending balance (prior years)							32
33				33							33
34	176,692	127,192	212,100	34 TOTAL REQUIREMENTS				184,700	184,700	184,700	34

**FORM
LB-11**

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

**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.

EQUIPMENT RESERVE FUND
(Fund)

Yachats Rural Fire Protection District
(Name of Municipal Corporation)

	Historical Data		Adopted Budget This Year 2017-2018	DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2018-2019				
	Actual	Second Preceding Year 2015-2016				First Preceding Year 2016-2017	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	10,000	20,138	20,300	RESOURCES			20,300	20,300	20,300	1
2				1. Cash on hand	690-2					2
3				3. Previously levied taxes estimated to be received						3
4	138	103	130	4. Interest	850		105	105	105	4
5	10,000	-	10,000	5. Transferred IN, from other funds			-	-	-	5
6				6						6
7				7						7
8				8						8
9	20,138	20,241	30,430	9. Total Resources, except taxes to be levied						9
10				10. Taxes estimated to be received						10
11				11. Taxes collected in year levied						11
12	20,138	20,241	30,430	12. TOTAL RESOURCES			20,405	20,405	20,405	12
				REQUIREMENTS**						
13	-	-	15,000	13. Equipment	981		10,000	10,000	10,000	13
14	5		15	14. Office Expense	924					14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24. Ending balance (prior years)						24
25	20,133	20,241	15,415	25. RESERVED FOR FUTURE EXPENDITURE			10,405	10,405	10,405	25
26	20,138	20,241	30,430	26. TOTAL REQUIREMENTS			20,405	20,405	20,405	26

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

This fund was dissolved in Budget
Year 2016-2017.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Any balance in a fund referred to in ORS 280.040 to ORS 289.145 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: 2025-2026. Last year for contributions: 2023-2024.

CAPITAL IMPROVEMENT FUND
(Fund)

Yachats Rural Fire Protection District
(Name of Municipal Corporation)

	Historical Data		Adopted Budget This Year 2017-2018	DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2018-2019		
	Actual Second Preceding Year 2015-2016	First Preceding Year 2016-2017				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	58,175	-	-	RESOURCES				
2				1. Cash on hand* (cash basis) or	690-3	0	0	0
3				2. Working Capital (accrual basis)				
4	415	-	-	3. Previously levied taxes estimated to be received				
5	-			4. Interest	850			
6				5. Transferred IN, from other funds				
7				6				
8				7				
9	58,590	-	-	8				
10				9. Total Resources, except taxes to be levied				
11				10. Taxes estimated to be received				
				11. Taxes collected in year levied				
12	58,590	-	-	12. TOTAL RESOURCES		0	0	0
				REQUIREMENTS**				
13	-		-	13 Capital Improvement	982			
14	20		-	14 Office Expense	924			
15				15				
16				16				
17				17				
18				18				
19				19				
20				20				
21				21				
22				22				
23				23				
24				24 Ending balance (prior years)				
25	58,570		-	25 RESERVED FOR FUTURE EXPENDITURE				
26	58,590	-	-	26 TOTAL REQUIREMENTS		0	0	0

*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**
GO Bond 2056 Hwy 101 Station Capital Fund

**FORM
LB-10**

Yachats Rural Fire Protection District
(Name of Municipal Corporation)

1	Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018 - 2019		
	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2015 - 2016	First Preceding Year 2016 - 2017				
2			RESOURCES			
3			Cash on hand * (cash basis), or	7,871,000	7,871,000	7,871,000
4			Previously levied bond funds estimated to be received			
5			Interest	120,000	120,000	120,000
6			Timber Sale	50,000	50,000	50,000
7	0	0	Total Resources, except bond funds to be levied	8,041,000	8,041,000	8,041,000
8		7,700,000	Bond funds estimated to be received			
9			Taxes collected in year levied			
10	0	0	TOTAL RESOURCES	8,041,000	8,041,000	8,041,000
11			REQUIREMENTS **			
12			Object Classification			
13			Detail			
14			Reimbursement for prior expenses			
15			PERSONNEL SERVICES			
16			Wages	26,000	26,000	26,000
17			Taxes for Employees	2,500	2,500	2,500
18			Workers' Compensation	200	200	200
19						
20			CAPITAL OUTLAY			
21			Communications - Telephone	1,000	1,000	1,000
22			Office Expense	200	200	200
23			Professional Services	20,000	20,000	20,000
24			Advertising	1,000	1,000	1,000
25			Station Expense - General	4,000,000	4,000,000	4,000,000
26			Site Prep & Tree Removal	3,025,482	3,025,482	3,025,482
27			Creek Relocation	217,118	217,118	217,118
28			Preliminary Building Expenses	50,000	50,000	50,000
29			Storm Water Detention	195,000	195,000	195,000
30			Contingency	500,000	500,000	500,000
31			Ending balance (prior years)			
32	0	0	UNAPPROPRIATED ENDING FUND BALANCE	2,500	2,500	2,500
33			TOTAL REQUIREMENTS	8,041,000	8,041,000	8,041,000

*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.

BONDED DEBT RESOURCES AND REQUIREMENTS

**FORM
LB-35**

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

GO Bond 2056 Hwy 101 Station Capital Debt Services Fund
(Fund)

Yachats Rural Fire Protection District
(Name of Municipal Corporation)

Line Item	Historical Data			Resources	Budget for Next Year 2018-19		
	Second Preceding Year 2015-16	First Preceding Year 2016-17	Adopted Budget This Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				Beginning Cash on Hand (Cash Basis), or	0	0	0
2				Previously Levied Taxes to be Received	0	0	0
3				Interest	0	0	0
4				Transferred from Other Funds	0	0	0
5				Total Resources, Except Taxes to be Levied	0	0	0
6				Taxes Estimated to be Received *	0	0	0
7				Taxes Collected in Year Levied	0	0	0
8					0	0	0
9					370,000	370,000	370,000
10							
11				TOTAL RESOURCES	0	370,000	370,000
				Requirements			
12				Bond Principal Payments			
13				Bond Issue			
14				Budgeted Payment Date			
15				GO Bond 11/7/2017	10,000		
16				6/15/2018			
17				Total Principal	0	0	0
18				Bond Interest Payments			
19				Budgeted Payment Date			
20				GO Bond 11/7/2017	154,563	179,600	179,600
21				6/15/2019	154,563	179,600	179,600
22				Total Interest	0	359,200	359,200
23				Unappropriated Balance for Following Year By			
24				Bond Issue			
25				Projected Payment Date			
26				GO Bond 11/7/2017	24,874	10,800	10,800
27				6/15/2019			
28				Total Unappropriated Ending Fund Balance	0	0	0
29				Loan Repayment to Fund			
30				Tax Credit Bond Reserve			
31				TOTAL REQUIREMENTS	0	370,000	370,000

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