

NOTICE OF BUDGET HEARING

A public meeting of the YACHATS RURAL FIRE PROTECTION DISTRICT will be held on June 22, 2020 at 10:30 AM virtually using Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the YACHATS RURAL FIRE PROTECTION DISTRICT Budget Committee. A summary of the budget is presented below. A copy of the budget document may be requested by calling 541-547-3266 and can be sent via USPS or electronically. 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.
<https://zoom.us/j/4100483231?pwd=WFJUZk8wc1hacEVzVDdiMzV0QUU8rQT09> Meeting ID: 410 048 3231 Password: YRFPD1
 This notice is also posted on yrfdp.org.

Contact: Frankie Petrick Telephone: 541.547.3266 Email: yrfdp@peak.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance/Net Working Capital	7,973,935	4,101,115	970,072
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges			
Federal, State and all Other Grants, Gifts, Allocations and Donations	2,500	15,500	15,500
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements			128,969
All Other Resources Except Current Year Property Taxes	224,041	1,411,566	1,386,100
Current Year Property Taxes Estimated to be Received	1,220,675	1,260,300	1,270,309
Total Resources	9,421,151	6,788,481	3,770,950

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	847,976	1,009,400	1,043,800
Materials and Services	159,395	420,100	556,001
Capital Outlay	5,730,053	3,854,700	526,100
Debt Service	475,700	500,500	444,200
Interfund Transfers		0	128,969
Contingencies		625,279	803,700
Special Payments		0	
Unappropriated Ending Balance and Reserved for Future Expenditure	2,208,027	378,502	268,180
Total Requirements	9,421,151	6,788,481	3,770,950

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	9	9	9
Not Allocated to Organizational Unit or Program			
FTE	9	9	9
Total Requirements			
Total FTE	9	9	9

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 There are no changes from the previous year.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-2019	Rate or Amount Imposed This Year 2019-2020	Rate or Amount Approved Next Year 2020-2021
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	\$402,148	\$402,499	\$413,379

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	\$75,000	\$232,000
Total	\$7,775,000	\$232,000

RESOURCES AND REQUIREMENTS

GENERAL FUND

Yachats Rural Fire Protection District

FORM
LB-20

Line Item	Historical Data			Adopted Budget This Year 2019-2020	RESOURCE DESCRIPTION	Acct. No	Budget for Next Year 2020-2021			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019								
1	299,994	277,335	215,100	127,000	127,000	127,000	127,000	127,000	127,000	1
2	25,289	29,879	30,466	30,000	30,000	30,000	30,000	30,000	30,000	2
3	6	4	500	500	500	500	500	500	500	3
4	1,463	3,555	1,000	3,000	3,000	3,000	3,000	3,000	3,000	4
5	6,626	8,837	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5
6										6
7	-		600	1,000	1,000	1,000	1,000	1,000	1,000	7
8	0									8
9	-		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9
10	4,935	5,291	1,000	2,000	2,000	2,000	2,000	2,000	2,000	10
11	3,600	300	3,000	10,000	10,000	10,000	10,000	10,000	10,000	11
12	-		200,000	1,600	1,600	1,600	1,600	1,600	1,600	12
13	393,796		26,000	10,000	10,000	10,000	10,000	10,000	10,000	13
14	-	2,500	2,500	300,000	300,000	300,000	300,000	300,000	300,000	14
15	-		5,000	2,500	2,500	2,500	2,500	2,500	2,500	15
16	-		5,000	5,000	5,000	5,000	5,000	5,000	5,000	16
17	-		3,000	5,000	5,000	5,000	5,000	5,000	5,000	17
18	56,517	74,545	10,000	3,000	3,000	3,000	3,000	3,000	3,000	18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30	792,226	402,246	1,508,166	1,505,600	1,505,600	1,505,600	1,505,600	1,505,600	1,505,600	30
31			890,000	890,000	890,000	890,000	890,000	890,000	890,000	31
32	763,983	801,765								32
33	1,556,209	1,204,011	2,398,166	2,395,600	2,395,600	2,395,600	2,395,600	2,395,600	2,395,600	33

6/8/2020

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

REQUIREMENTS SUMMARY

GENERAL FUND

Yachats Rural Fire Protection District

**FORM
LB-30**

Line Item	Historical Data			REQUIREMENTS FOR: (Operations)	Acct. No.	Budget For Next Year 2020-2021			
	Actual	Adopted Budget This Year 2019-2020	PERSONNEL SERVICES			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
1	530,251	556,966	696,000	Wages	901	731,000	731,000	731,000	1
2	88,657	116,237	112,000	Employee Benefits: Medical Ins. and HRA	902	150,000	150,000	150,000	2
3	104,430	111,466	123,000	Employee Benefits: PERS	903	96,000	96,000	96,000	3
4	29,879	24,000	24,000	Taxes for Employees	905	28,000	28,000	28,000	4
5	17,413	13,737	23,000	Workers' Compensation	911	25,000	25,000	25,000	5
6	2,250	806	2,700	Employee Benefits: Uniform Allowance	915	2,700	2,700	2,700	6
7				Transfer					7
8	772,880	823,212	980,700	TOTAL PERSONNEL SERVICES		1,032,700	1,032,700	1,032,700	8
9			9.00	Total Full-Time Equivalent (FTE)					9
10				MATERIALS AND SERVICES					10
11	156,929	159,395	420,100	Materials and Services (See LB 31)		556,000	556,000	556,000	11
12									12
13	156,929	159,395	420,100	TOTAL MATERIALS AND SERVICES		556,000	556,000	556,000	13
14				CAPITAL OUTLAY					14
15	700	0	8,000	Station Expense	980	11,000	11,000	11,000	15
16	10,888	12,031	13,000	Equipment	981	15,000	15,000	15,000	16
17	4,000	0	3,000	Fire Hose Replacement	983	1,000	1,000	1,000	17
18									18
19	14,888	12,031	16,000	TOTAL CAPITAL OUTLAY		27,000	27,000	27,000	19
20				INTERFUND TRANSFERS					20
21			0	Transfers to Other Funds		128,969	128,969	128,969	21
22									22
23	0	0	0	TOTAL INTERFUND TRANSFERS		128,969	128,969	128,969	23
24				DEBT SERVICE					24
25	45,205	45,205	48,000	Midi Pumper	981	48,000	48,000	48,000	25
26	85,420	71,319	93,300	Land Purchase	984	27,000	27,000	27,000	26
27									27
28	130,625	116,524	141,300	TOTAL DEBT SERVICE		75,000	75,000	75,000	28
29				OPERATING CONTINGENCY					29
30	0	0	510,000	TOTAL OPERATING CONTINGENCY		375,931	375,931	375,931	30
31									31
32	0	0		Total Requirements Not Allocated					32
33	277,335			Ending balance (prior years)					33
34			322,066	UNAPPROPRIATED ENDING FUND BALANCE		200,000	200,000	200,000	34
35	1,352,657	1,111,162	2,390,166	TOTAL ORG./PROG. REQUIREMENTS		2,395,600	2,395,600	2,395,600	35

DETAILED REQUIREMENTS

GENERAL FUND

Yachats Rural Fire Protection District

FORM
LB-31

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Acct. No.	Number of Employees	Range*	Budget for Next Year 2020-2021			
	Actual	Adopted Budget This Year 2019-2020						Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019									
1	10,165	8,508	10,000	Life Insurance (Vol & Paid)	912	18		10,000	10,000	10,000	1
2	10,542	8,001	9,000	Volunteers Other Benefits	913			9,000	9,000	9,000	2
3	-	143	1,000	Volunteers Medical Benefits	914A			1,000	1,000	1,000	3
4	-		4,000	Employee Medical Benefits	914B	9		4,000	4,000	4,000	4
5	2,997	3,618	5,000	Recruitment, Retention, Interoperability	916			8,000	8,000	8,000	5
6	28,618	27,395	42,000	Dispatch Services	921			45,000	45,000	45,000	6
7	2,334	1,177	3,000	Communications - Radio	922			3,000	3,000	3,000	7
8	2,737	2,969	3,500	Communications - Telephone	923			3,700	3,700	3,700	8
9	4,228	2,721	3,000	Office Expense	924			3,000	3,000	3,000	9
10	7,648	9,150	9,500	Utilities	925			21,000	21,000	21,000	10
11	9,066	6,330	8,000	Fuel Oil Lube	926			9,000	9,000	9,000	11
12	13,998	10,656	13,000	Equip Maintenance	927			12,500	12,500	12,500	12
13	5,378	4,084	5,000	Build & Ground Maintenance	928			7,000	7,000	7,000	13
14	-		400	Lease & Rental Fees	929			-	-	-	14
15	852	361	4,000	Training & Education	931			4,000	4,000	4,000	15
16	4,520	4,084	4,500	Dues & Conventions	932			4,500	4,500	4,500	16
17	22,456	18,157	24,000	Insurance & Bonds	933			30,000	30,000	30,000	17
18	6,810	33,368	16,000	Audit & Legal	934			25,000	25,000	25,000	18
19	239	1,149	1,200	Election Expense	936			800	800	800	19
20	-	-	500	Fire Prevention	937			500	500	500	20
21	927	311	1,500	Advertising and Meeting Notices	938			1,500	1,500	1,500	21
22	7,826	8,626	9,000	Misc. Small Equipment & Supplies	940			9,000	9,000	9,000	22
23	232	249	7,000	Volunteers Response Gear	944A			7,000	7,000	7,000	23
24	15,356	3,489	10,000	Employee Response Gear	944B	8		10,500	10,500	10,500	24
25	-	1,274	500	Hydrant Repair and Maintenance	945			1,500	1,500	1,500	25
26	-		12,500	Grant Expense	947			12,500	12,500	12,500	26
27	-	3,575	3,000	Disaster Preparedness	948			3,000	3,000	3,000	27
28			210,000	Tax Anticipation Note/Loan	949			310,000	310,000	310,000	28
29											29
30											30
31											31
32				Ending balance (prior years)							32
33											33
34	156,929	159,395	420,100	TOTAL REQUIREMENTS				556,000	556,000	556,000	34

**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		Adopted Budget This Year 2019-2020	DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2020-2021		
	Actual Second Preceding Year 2017-2018	First Preceding Year 2018-2019				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	20,386	20,699	21,600	Networking Capital - Modified Accrual	690-2	21,737	21,737	21,737
2								
3								
4	313	538	500	Interest	850	500	500	500
5				Transferred IN, from other funds		4,000	4,000	4,000
6								
7								
8								
9								
10								
11								
12	20,699	21,237	22,100	12. TOTAL RESOURCES		26,237	26,237	26,237
13				REQUIREMENTS**				
14	-		5,000	Equipment	981	19,000	19,000	19,000
15	1			Office Expense	924	1	1	1
16								
17								
18								
19								
20								
21								
22								
23								
24								
25				Ending balance (prior years)				
26	20,698	21,237	10,405	RESERVED FOR FUTURE EXPENDITURE		7,236	7,236	7,236
27	20,699	21,237	15,405	TOTAL REQUIREMENTS		26,237	26,237	26,237

6/8/2020

*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

Yachats Rural Fire Protection District

Line Item	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020 - 2021		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2017 - 2018	First Preceding Year 2018 - 2019	Adopted Budget Year 2019 - 2020				
1				RESOURCES			
2	0	7,671,478	3,849,679	Networking Capital - Modified Accrual	782,000	782,000	782,000
3				Previously levied bond funds estimated to be received			
4	130,303	130,971	120,000	Interest	12,000	12,000	12,000
5	7,700,000			Bond Proceeds			
6	1,050,116			Bond Proceeds - Premium			
7				Transfer from another account	124,969	124,969	124,969
8							
9	8,880,419	7,802,449	3,969,679	Total Resources, except bond funds to be levied	918,969	918,969	918,969
10				Bond funds estimated to be received			
11				Taxes collected in year levied			
12	8,880,419	7,802,449	3,969,679	TOTAL RESOURCES	918,969	918,969	918,969
13				REQUIREMENTS **			
14				Object Classification			
15				Detail			
16	28,246	22,700	26,000	PERSONNEL SERVICES			
17		1,811	2,500	Wages	10,000	10,000	10,000
18		183	200	Taxes for Employees	1,000	1,000	1,000
19				Workers' Compensation	100	100	100
20				CAPITAL OUTLAY			
21	195,920			Debt Service - Bond Issuance			
22			1,000	Communications - Telephone			
23		378	200	Office Expense	100	100	100
24		462	20,000	Professional Services	10,000	10,000	10,000
25			1,000	Advertising			
26	129,334	4,571	3,600,000	Station Expense - General	400,000	400,000	400,000
27	7,760	779,500	150,000	Site Prep & Tree Removal	50,000	50,000	50,000
28	14,414	7,808	0	Creek Relocation			
29	439,471	4,652,043	50,000	Preliminary Building Expenses			
30			3,000	Storm Water Detention	20,000	20,000	20,000
31			500	Utilities			
32			115,279	Contingency	427,769	427,769	427,769
33	393,796			Transfer to other account			
34							
35							
36	7,671,478			Ending balance (prior years)			
37				UNAPPROPRIATED ENDING FUND BALANCE			
38	8,880,419	5,469,456	3,969,679	TOTAL REQUIREMENTS	918,969	918,969	918,969

BONDED DEBT RESOURCES AND REQUIREMENTS **Bond Debt Payments are for:**

**FORM
LB-35**

- Revenue Bonds or
 General Obligation Bonds

GO BOND 2056 HWY 101 STATION DEBT SERVICES FUND Yachats Rural Fire Protection District

Line Item	Historical Data			Adopted Budget This Year 2019-20	Resources	Budget for Next Year 2020-21		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2017-18	First Preceding Year 2018-19						
1								
2		4,736	14,736		Networking Capital - Modified Accrual	39,335	39,335	39,335
3								
4			13,000		Previously Levied Taxes to be Received	10,000	10,000	10,000
5			500		Interest	500	500	500
6					Transferred from Other Funds			
7								
8	0	4,736	28,236		Total Resources, Except Taxes to be Levied	49,835	49,835	49,835
9			370,299		Taxes Estimated to be Received *	380,309	380,309	380,309
10	337,982	389,031			Taxes Collected in Year Levied			
11	337,982	393,767	398,535		TOTAL RESOURCES	430,144	430,144	430,144
12					Requirements			
13					Bond Principal Payments			
14					Bond Issue			
15					Budgeted Payment Date			
16					GO Bond 11/7/2017	5,000	5,000	5,000
17	0	0	0		GO Bond 11/7/2017	5,000	5,000	5,000
18					June 15th	10,000	10,000	10,000
19					Total Principal			
20	166,623	179,588	179,600		Bond Interest Payments			
21	166,623	179,588	179,600		Budgeted Payment Date			
22					GO Bond 11/7/2017	179,600	179,600	179,600
23	333,246	359,176	359,200		GO Bond 11/7/2017	179,600	179,600	179,600
24					June 15th	359,200	359,200	359,200
25					Total Interest			
26					Unappropriated Balance for Following Year By			
27					Bond Issue			
28					Projected Payment Date			
29	4,736	34,591			Ending balance (prior years)			
30			39,335		Total Unappropriated Ending Fund Balance	60,944	60,944	60,944
31					Loan Repayment to _____ Fund			
32					Tax Credit Bond Reserve			
33	337,982	393,767	398,535		TOTAL REQUIREMENTS	430,144	430,144	430,144

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

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

FORM LB-50 2020-2021

To assessor of Lincoln County

Check here if this is an amended form.

• Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Yachats Rural Fire Protection District has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Lincoln County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>P.O. Box 1</u> <small>Mailing Address of District</small>	<u>Yachats</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97498</u> <small>ZIP code</small>	<u>6/22/2020</u> <small>Date</small>
<u>Frankie Petrick</u> <small>Contact Person</small>	<u>District Administrator</u> <small>Title</small>	<u>541.547.3266</u> <small>Daytime Telephone</small>	<u>yrfpd@peak.org</u> <small>Contact Person E-Mail</small>	

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	0.2896		
2. Local option operating tax	2	1.20		
3. Local option capital project tax	3			Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4. City of Portland Levy for pension and disability obligations	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.			
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			413,379
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.			413,379

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.2896
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operations	May 21, 2019	2019-2020	2023-2024	.61 per \$1,000
Operations	May 15, 2018	2018-2019	2022-2023	.59 per \$1,000

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)